

AARP Tax-Aide

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State Coordinator's Guide

October 1, 2009-September 30, 2010

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

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

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Introduction

This State Coordinator Guide contains information, especially new and critical information necessary for you to know and communicate to your volunteers during your state meetings. This guide is intended to be a companion piece to the AARP Tax-Aide Policy Manual and Operational Guidelines. (To save program funds, the Operational Guidelines will be available on the AARP Tax-Aide Extranet only. If you need copies locally, email your Sr. Field Support Tech.) Together, they include the information you need to effectively lead your state and communicate emerging issues and policy with the state's volunteer leaders. The National Office will provide PowerPoint presentations or other e-training products on many of the topics in the guide in an effort to ensure needed detail and accuracy in content as well as saving Regional and State Coordinators the effort of developing their own tools. This Guide, along with the Policy Manual and Operational Guidelines, take priority in process and administration matters over other guides and handbooks and will be amended, if necessary, during the tax year by letter or *Cybertax*, an as-needed email notice to about 7,000 program volunteers, including all State Coordinators, about timely issues. Important changes are highlighted for your quick identification.

As you are aware, the State Coordinator (SC) directs all activities of the program in a state or, in some states, a designated subdivision of the state (split-state). A full copy of the position description is provided in Appendix A. See Overall Program Calendar in Appendix C. Policies and procedures of the AARP Foundation, AARP Tax-Aide, and the direction and support of the Regional Coordinator (RC) provide you guidance to:

- ⇒ Develop goals and objectives; form strategies for program organization, expansion, and assessment; and conduct volunteer performance evaluations
- ⇒ Provide leadership to the AARP Tax-Aide state/split-state management team in planning and carrying out the activities of the program
- ⇒ Ensure compliance with program and grant requirements
- ⇒ Use demographic and geographic data to divide state/split-state into manageable districts and sites, which ensure service to target and diverse populations
- ⇒ Recruit, appoint, train, supervise, and evaluate the state management team specialists, District Coordinators (DCs), and Prospective Volunteer Coordinator (PVC)
- ⇒ Initiate partnerships and oversee implementation by the Partnership and Communications Specialist and coordinators
- ⇒ Plan and conduct or attend AARP Tax-Aide leadership meetings as required (see Appendix B for a sample state meeting agenda)
- ⇒ Supervise volunteer expenditures and approve expense statements in accordance with program policies and procedures
- ⇒ Involve diverse populations in AARP Tax-Aide activities
- ⇒ Work cooperatively with state AARP, particularly the Executive Volunteer for Community Service on the Executive Council, State President, State Director and any staff Associate State Director assigned as program liaison

Thank you for being State Coordinator, a critical leader in this program!

AARP Tax-Aide Program Planning

1. Identify needs within the state and set specific goals and objectives (with no more than five each recommended) to improve and/or increase service. Use the knowledge and consider the advice of your State Management Team as you determine goals and action plans. The volunteer assessment forms and customer surveys also provide important feedback from which to develop future plans. Good fiscal sense and responsibility should be wired throughout state goals.

Following are many examples of goals and possible tactics. Some tactics use “X”s as placeholders for state appropriate numbers or percentages.

Increase quality of returns or site operations by ensuring:

- all local and site coordinators get the AARP Tax-Aide site guidelines and ALL volunteers receive the policy and procedures training
- 100% usage of the new IRS Intake/Interview and QR Sheet (Form 13614-C)
- 100% second person quality review
- two counselors at sites by recruiting another Counselor or eliminating or consolidating XX percent of one person sites. (Consider using a traveling team of at least two Counselors to serve more isolated or low density areas.)
- 100% review of the completed tax return with the taxpayer
- increased e-filing by converting XX percent of the remaining paper sites to e-filing (each state to set a percent as a specific goal)
- networking X additional sites where printing is only done at the Quality Review station thereby ensuring 100% Quality Review

Increase security by:

- emphasizing the confidentiality and security document at all trainings and its implementation during site operations
- networking at sites to minimize the number of computers with taxpayer data
- using TWO at all sites that have broadband access to the Internet

Increase e-filing or e-filing efficiency by:

- consolidating smaller sites into larger sites open multiple days thereby having more effective computer utilization
- training all EROs using new PowerPoint, especially on a validation process to ensure all returns are transmitted and accepted, or rejects handled appropriately
- converting XX% of the remaining paper sites to e-filing

Increase service capability by:

- targeting recruitment print Public Service Announcements (PSAs) during September, October and November in X districts most needing volunteers
- increasing diversity in both volunteers and clients by working with state office staff and targeting a specific area and/or race/ethnicity. AARP and AARP Foundation priorities are to reach African-American/Blacks and Hispanic/Latinos
- adding X new sites in X districts with low service numbers and where demographics support need for a site(s)

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- adding Saturday or evening hours to X site(s) in each district. Extending hours into the evening and/or weekend is also a tactic toward recruiting a new group of volunteers who are not yet retired

Increase number of leaders by:

- ensuring areas of responsibility are well defined and sites manageable in size
- recruiting back-up EROs to help spread the workload
- recruiting Administrative Coordinators to reduce District Coordinator workload

Increase number of diverse volunteers throughout your state program by:

- placing volunteer recruitment messages in media serving diverse communities
- working with community partners that serve a diverse population to assist with volunteer recruitment among their group

2. It is important to consider the current state of the program before deciding what the goals will be. It may be more prudent to choose a few goals and focus effort versus selecting too many and being too stretched. Additionally, it may make sense to consider some goals before others. For example, include standard national goals on QR and Security at the local level and you may want to work on other quality or security improvement initiatives before tackling an aggressive increase in service goal. Also, before tackling an aggressive increase in service goal, make sure you have sufficient recourses such as volunteers (leaders and counselors) and equipment first. Increases in leaders, Counselors and resulting reimbursement for travel to training and sites can be supported by the budget at National. Equipment needs may not be dependent on the resources allocated or donated in any given year for equipment. Give your needs for equipment for growth to your Regional Coordinator through the annual equipment allocation process or earlier.
3. Consider meeting with each DC one-on-one and establish goals for the district. This allows DCs to be an active participant in the process and should help with their buy-in. District quantitative goals can then be rolled up by the State Management Team.
4. Your RC and, through him or her, your Assistant National Director (staff at the AARP Tax-Aide National Office with responsibility for your state) and/or the volunteer committee for Tax Training, Technology or Leadership Development may be able to assist you and the state as well with planning and/or implementation needs.
5. Discuss your state's outreach plans (for new sites, clients or volunteers), especially to increase diversity, for the tax season with your designated AARP Associate State Director (ASD) for Community Outreach to look for ways to work together to achieve maximum results. AARP Tax-Aide is a major means by which AARP addresses a financial strategy by making it easier for consumers to maximize financial resources as they age. States are likely to have strategies and plans for outreach and increasing financial outreach or diversity that may be very beneficial for AARP Tax-Aide involvement. Certain AARP activities may not be suitable for AARP Tax-Aide volunteers or for co-programming at AARP Tax-Aide sites such as advocacy, and AARP membership drives. Ask your RC for guidance as needed.

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6. Provide finalized state goals and action steps to the Regional Coordinator.
7. Communicate goals and steps to district and local volunteer leaders and, through them, to all site level volunteers.
- | 8. See copy of the Sample AARP Tax-Aide_2009 Sample State Plan attached as Appendix I. (This sample is a modification of the original example used by Georgia.)

Training

1. PowerPoint Slides for Process Based Training (PBT) - National Tax Training Committee (NTTC) has updated the PowerPoint training slides to be used in Instructor Workshops and Counselor Training classes. These slides, as well as the IRS training approach, involves classroom instruction with students having access to computers using TaxWise to practice what they learn as they move through each module. Counselors are expected to use source documents in class, such as Pub 4012, Pub 17 and Pub 4491, to find answers to tax questions. PowerPoint slides will be available on the AARP Tax-Aide Extranet by mid-September: www.aarp.org/tavolunteers.

2. ERO Training – Instructors, DCs and TCs provide *TaxWise* training at the local level for certification using the approach above. ERO training is separate. Understanding that the ERO has a critical role in the accepted submission of an accurate taxpayer's return to the IRS, effective training of the ERO is very important. Special training needs to be made for EROs in areas such as security and ensuring a standard transmission process to make sure all returns are accepted (or rejects processed). A preferred training approach is a special session at Counselor training for EROs only. (All EROs must be certified and, therefore, are expected to attend Counselor training.) An optional or even supplemental approach would be one-on-one training with an Instructor who is an ERO who could continue a role as a mentor for a new ERO during the first season of transmitting returns.

An updated ERO Training Overview has been developed by the NTTC in consultation with the National Technology Comm. This updated version of ERO training is currently available on the AARP Extranet: www.aarp.org/tavolunteers. SCs should be prepared to show the ERO training overview at the State meeting, and TRSs, or their designee, must show the overview at Instructor Workshops. EROs must be trained locally.

3. Required Policy and Administrative Training - To promote greater awareness of and compliance with program policy, grant requirement, and administrative issues, training on these topics is required for all volunteers. Items to be presented include, but not limited to:

- ❖ Program Scope
- ❖ Standards of Conduct
- ❖ Required Quality Procedures (IRS Intake/Interview and Quality Review Sheet, Form 13614-C), second person quality review, etc.)
- ❖ Confidentiality and Security of Taxpayer Data including how to report data loss
- ❖ How to and the Importance of Reporting Service (Activity Reporting/SIDNs)
- ❖ Reimbursement Options and procedures
- ❖ Insurance issues
- ❖ All other Site and Counselor Guidelines and Policies not specifically mentioned above in that similarly named section of the Counselor Digest
- ❖ For District, Local and Site Coordinators, all Quality Site Requirements not specifically mentioned above

For consistency of message and to reduce volunteer leader workload, two presentations have been developed for **required** use in conducting this training and are available on the Extranet:

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

4. Intake/Interview and Quality Review Form – New this year. We are required by the IRS grant to use the IRS Intake/Interview and Quality Review Sheet (Form 13614-C) We can no longer use an AARP Tax-Aide Intake/Interview Quality Review Form. Local/District Coordinators (whoever orders the materials in your state) will be responsible to order the 13614-C from the IRS on the 2333V on-line order form. Please see Appendix D for a copy of the form.

5. Quality Review - Second person quality review is required to ensure the most accurate and complete returns for taxpayers. The second Counselor review process is part of the AARP Tax-Aide Quality Assurance process at every site to reduce rejected returns, increase overall return accuracy and ultimately provide customer satisfaction with high quality service. A Quality Training package which includes a PowerPoint slide presentation, instructions on how to do a quality review return and the IRS Intake/Interview and Quality Review Sheet will be sent to each TRS for inclusion in the Instructor Workshops.

5a. Quality Review Continued - Misdirected refunds into another's bank account seems to happening more frequently. Additionally, the IRS usually will not make the taxpayer whole and the taxpayer comes back the AARP Tax-Aide for the missing refund with us having little, usually no, ability to get funds back from the individual who received it incorrectly. When researching, we believe the following would have avoided all, or almost all, of the errors:

- Take bank information from official bank records only and have the taxpayer verify all direct deposit information on the return
- Quality review must always verify the bank information to the source document as well
- Banking information should never be taken over the phone

6. New Initiative – Savings Bonds - beginning this coming 2010 tax season, all Americans will be able to purchase U.S. Savings Bonds with part of their tax refund when they file a tax return. These Bonds are an easy, safe and credible savings option at the one moment each year when taxpayers are likely to receive a large lump-sum of cash. Saving part of a tax refund will no longer require advance planning, having access to a commercial financial product, or remembering to bring a savings or IRA account number to a site. This opportunity is exciting and is an important AARP Foundation Strategic Objective – helping low-income individuals build assets. Please embrace this new saving opportunity by emphasizing it during Counselor training and encourage Counselors to ask taxpayers if they would like to purchase a bond with their refund. We have a great opportunity to help our clients build assets needed for emergencies, retirement, their kids, etc AND support an AARP Foundation priority making AARP Tax-Aide that much more of a critical component in the Foundation. More information will be included in training materials.

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7. Forms and Schedules - These forms (or portion of the form as noted below) will be considered as "in scope" for the AARP Tax-Aide program if Counselors are trained on the topics by qualified Instructors. These items were new in 2009 and will continue in 2010. See updates on Schedule K-1s.

- **Schedule K-1s** - Limited Schedule K-1s that provide information only for **Schedule B (interest or dividend payments) or D (sale of partnership asset or capital gain distributions by the partnership).**

- **Schedule E** - Oil & Gas Leases or Royalties payments reported on **1099-Misc**, that do not involve depreciation, depletion, or any other expenses against that income.

- **1099 Misc.** (box 7 non-employee compensation is reported on **Schedule CEZ**), (box 1, 2, 3-rents, royalties, or other income-is reported on Line 21) - Other income-1040 with no expenses.

- **8283**, Section A, Part 1-non cash contributions to charity exceeding \$500 but less than \$5000.

- **8606**- Nondeductible IRA.

- SCs may authorize counselors to be trained and certified in Military/Special Issues of the IRS training materials.

8. New for 2010, (2009 tax season) - American Recovery and Reinvestment Act (ARRA). The NTTTC will develop Power Point training slides that outline the new changes and they will be available on the extranet mid to late September 2009.

9. Scope of program document is in Appendix D

Certification

1. **Training** - Counselors receive annual training which includes income tax information, procedures for preparing tax forms, program policy, administrative reporting and, where electronic filing is used, TaxWise training. The training sessions are generally three to five/or six days. Experienced Counselors may require only a refresher course of a few days of classes, or a more in depth training in tax law as well as program policy and administrative changes. All volunteers *must* attend the policy and administrative issues training; no exceptions (see Training Section of this Guide for more information).

2. **IRS Test** - Volunteers in the AARP Tax-Aide program are required to complete the IRS test and pass each of the Basic, Intermediate and Advance section with 80% accuracy. In addition, they are expected to submit the completed forms and schedules along with the answer sheet for review and grading by the Instructor. Exceptions to the submission of forms and schedules to the Instructor must be approved by the SC.

3. **Link and Learn** - Link and Learn is an e-learning option as a *supplemental* training tool. The Link and Learn Taxes application has all of the modules, and volunteers may work at their own pace. Counselors requiring certification are expected to come to class for tax as well as policy and administrative training.

Below is a new Policy for Link and Learn regardless whether they take the test on paper or via Link and Learn for 2010 (2009 tax season).

- 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 will be allowed to use the on-line 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 the 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 volunteers 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)]

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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.*

Note: 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.

4. Publication 4189 - The TRS (or state designee) for the state can order the test answer sheet (Pub 4189) from local IRS Tax Specialist or Tax Analyst. The TRS will provide instructions on where and how many booklets are to be shipped. The TRS (or state designee) for that state will be responsible for managing and controlling distribution of Pub 4189 and/or the answer key. Only certified instructors will receive or have access to Pub 4189 for use in counselor training. If the TRS or state designee needs the answer sheet and does not receive it from the IRS Territory office, e-mail AARP National office staff Tina Purser Langley, tplangley@aarpp.org, for a copy.

Technology

1. The Security document – Security of taxpayer data remains one of our biggest obligations. The Confidentiality and Security of Taxpayer Data will again be included in the Policy Manual and LC and Counselor Digests. SCs should show and stress compliance with security procedures at your state meeting. DCs need to ensure that TCs, LCs, EROs, and all Counselors know the importance of security and are shown where the section resides in their respective digests and manuals for later reference. The recommendation and place for providing ERO and Counselor training in Security is the AARP Tax-Aide Policy and Procedure / Administrator portion of Counselor training (see Training section of this Guide). Please also refer to the ERO PowerPoint presentation for additional training material.

2. Training TCs - The Technology Management Guide contains a sample TC training agenda. The Extranet also contains example TC training slides. Again this year, SCs are specifically authorized to train the TCs. TC training can include an overnight stay at a hotel. Please consider attaching a day to your Instructor Workshop(s) as many of your TCs may already be present at that training. Consolidating the trainings into one trip will yield substantial savings. Emphasize security using the enhanced Confidentiality and Security of Taxpayer Data, Tech Management Guide and any other key documents during the TC training, including the AARP Tax-Aide Policy & Administrative Training (See Training Section of this Guide).

3. ERO Training - See the Training Section of this Guide for more information. Emphasize security and incorporate a process log to ensure all returns are uploaded to the transmitting computer (if the site is not networked), actually transmitted, and accepted by the IRS and any state department of revenue where applicable during ERO training using enhanced security document and other tools.

4. Software ordering - The TCS or his/her designee should work with their local Territory Office to order TaxWise® software. SPEC Territory Offices are responsible for placing all software orders for new EFIN or EFIN that had 35 or more accepted e-filed returns last season. State Coordinators should submit justification for any software that had 1-34 accepted e-file returns through their Regional Coordinator for IRS approval if they want to reorder software for that EFIN this year. Software ordering usually begins in early September. Before software can be ordered, the site must be shown in STARS as an e-file site. Expect to place a software order for any site that does not meet one of the license agreement exceptions. Software orders are usually accepted through the end of January 2010 and are filled on a first come, first served basis. Software delivery usually begins in early December. The Technology Specialist or their designee ordering the software should be aware, when placing the order, to reference the correct SIDN, due to its impact on Activity Reporting. Software that is not accurately assigned to an SIDN will result in e-file counts being initially misapplied in the activity reporting system and will require ADS intervention to resolve.

5. Wireless - 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

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printing. To be clear, this means that the following specific uses (and others like them) of wireless communications are 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.

6. TaxWiseOnline (TWO) - TaxWise has an online tax preparation capability that may be used where a site has broadband access to the Internet. Where broadband access is available, TWO makes an excellent choice, and its use is now encouraged. One of the major advantages of TWO is that all taxpayer information is stored on TaxWise computers and not on Tax-Aide computers, thus enhancing security. Note that an EFIN is required for TWO sites, just as for other sites, and that TWO must be specified when ordering software. Also, any computer used on the Internet must have a firewall and anti-virus software installed, running and kept up to date, per security requirements. Before committing to use of TWO, be sure to insure that the site's Internet connection will handle the anticipated traffic.

7. Consumables and Printer Repair - 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. Each state has one representative and a back-up that may order directly from the vendor. Refer to the Extranet, for a detailed list of the consumables available. The State Coordinator or Technology Specialist determines which volunteer places orders within your state. Printer cartridges not on the list can be reimbursable expenses. The list has expanded due to the services of a new vendor. A link to the list will be on the Extranet under Hot Topics. The new vendor also provides printer repair services and should be consulted before repairing printers locally. Please be mindful when purchasing or receiving donated inkjet printers; inkjet cartridges are usually more expensive and in the end may not be cost effective.

8. Technology Management Guide - The Technology Management Guide will be sent electronically to all TCSs, TCs, and SCs listed with those titles in the National Office database. The Guide will also be available on the Extranet (www.aarp.org/tavolunteers). To save on printing cost, we ask that volunteers not print the document unless necessary.

9. Equipment Inventory - Inventory is due no later than May 15 to the National Office from the TCS. A copy **must** be provided to taxaidetech@aarpp.org, the SC, and RC. A blank inventory template spreadsheet can be found on the Extranet (<http://www.aarp.org/tavolunteers>). Please note due to the new Allocation Process, the Inventory spreadsheet is being updated. Absolute software expires November 30, 2009, and will not be renewed. States using Absolute exclusively for AARP Tax-Aide computer inventory will need to migrate those computers to the inventory spreadsheet.

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10. Data retention policy – 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. For sites using TWO, all data is automatically stored on CCH computers and no additional action is required.

11. EFIN/ Data Retention – Due to a rather substantial exposure risk of taxpayer data on flash drive and disks, the IRS requested new security to be coded into the TaxWise software. The software now limits the restoration of retained data to the computer registered with the EFIN or with transmitting rights for the EFIN. The exception is when a site is consolidated or closed. Then the retained data may be used at a site other than the one where the data is created.

12. Relational EFINs and Internal Revenue Code (IRC) Section 7216, Revenue Procedure 2008-35 –IRC 7216 and related provisions of the Code dealing with unauthorized use or disclosure of tax return information was updated in 2008 for the first time in 30 years. Generally, it provides penalties to tax preparers disclosing tax return data to third parties without getting written consent from the taxpayer in a very prescribed manner. Volunteer programs are impacted by this new rule. After IRS review, the only "disclosure" AARP Tax-Aide volunteers seem party to (based on IRS definitions) that would require use of the new more complicated consent process is the use of relational EFIN. This is because the data is being shared by the owner of TaxWise™ (CCH) with a person, the AARP Tax-Aide Relational EFIN holder, who otherwise has no need to have specific information concerning the taxpayer. Understandably, CCH requires the consent waiver, and without it they block the transmission of the tax return. For multiple reasons, including that the consent process would be burdensome for volunteers to implement, the use of Relational EFIN will continue to be suspended. Unless there are any changes in 7216 interpretation (not expected), the suspension of Relational EFIN for TaxWise will be considered permanent.

13. TrueCrypt Installer/Upgrade V6.2 - The new TrueCrypt procedures are extremely simple and user-friendly. The new TrueCrypt installer creates new TrueCrypt Volumes using TrueCrypt version 6.2. No existing files are lost and new icons to open and close the TrueCrypt volumes are installed on the system. More information with instructions and the upgrade executable will be found on the AARP Tax-Aide Extranet. Upgrading to the new version of TrueCrypt it is highly recommended.

14. Allocation - New allocation process for equipment was created in 2008. Equipment defined in the Allocation process is all AARP purchased and donated laptops and printers as well as all locally donated computers and printers. The allocation of IRS Depot computers will remain the same by region as it currently is this tax season. The Allocation process will only concern equipment and/or money donated to the program. The process is divided into two (2) Categories:

1. Category 1: Equipment Replacement and Repair (Highest Priority).
 - a. AARP Purchased Equipment will be considered for replacement first. Current policies now being used would stay in place to use as the criteria for repair and replacement of AARP purchased equipment.

Administrative

There are several administrative tools, resources and systems that the SC should be aware of. The most critical and/or newly implemented tools, resources and systems include the following:

1. Volunteer Extranet - www.aarp.org/tavolunteers

On the Volunteer Extranet, you will find a variety of tools, resources, and links on the site including training (tax, position and policy), recruitment, promotion, and administrative materials, site information and activity reporting and state tax-exempt certificates. You can also keep tabs on “What’s New” on the www.aarp.org/tavolunteers home page. As we continue to migrate to automated systems and electronic versions of documents, Manuals, guides, etc., the site continues to become more critical to business operations. The site is arranged by tabs and consists of the following structure:

- **Home** - Consists of a “Hot Topics” section, a tab to go the Frequently Asked Question section of the Extranet and with a link for the new Volunteer Recruitment System
- **Forms** – Contains AARP Tax-Aide forms for necessary administrative functions including ordering from Fulfillment, expense reimbursement, site or personnel changes, and more.
- **Training** – Find up-to-date training resources for Process Based Training (PBT), Activity Reporting, ERO training slides, and other information for your use and modification.
- **Technology** – A wide range of documentation and programs for the areas of technology such as networking, e-filing, and AVG anti-virus use is available in this area.
- **Security and Confidentiality** – Find encryption instructions and additional information to help keep taxpayer data protected.
- **Manuals Policy & Procedures** – All available Guides, Digests, and manuals, as well as any policy updates or major procedure updates can be found in this section.
- **General Program Communication** – Find the latest news and information from AARP Tax-Aide National Office.
- **Recruit & Promote** – Materials including ads and press releases are available for Partnership and Communication Coordinators and Specialists and all volunteers to keep the program growing in addition to the links for the new Volunteer Recruitment System
- **Leadership Development** – Each volunteer position is outlined for your use in recruitment, leadership development, or as needed.

2. Activity Reports

Enhancements, if any, to the new WEB enabled Activity Reporting Process will be very minimal this year. At this point we are not expecting any changes and certainly nothing significant. If changes are made, we would like to keep them simple for volunteers to engage with little, if any, training necessary. In any case of change, you

and the state's ADS will be notified via email. Some important reminders of the still relatively new system:

- The Site Sign In Sheet is staying basically the same.
- The method to log onto the system will remain the same. The link will appear under the "Hot Topics" section of the volunteer Extranet during the tax season.
- The ADS has access to run reports and edit data directly in *VMIS*.
- The fields of e-file data coming from the *TaxWise/IRS* system is not visible on the screens used by LCs and DCs. This data will still be visible and editable from the *VMIS* application and will still be used in the reports that are available in the system.
- A "print me" function appears on the WEB enabled report submission screens that permit the LC and/or DC to have a printed version of what they see on the screen.
- The three reporting periods during the tax season will end with the last calendar day of the month.
- A cumulative year-to-date total for the specific volunteer self-reported counts will be visible on the WEB enabled reporting system screen **and** will be included in the output using the "print me" function listed above.
- The district level only reporting option has been permanently removed and **all** submissions will be at the site level.
- Within *VMIS* the assignment of the LC and DC to the individual sites will require that those volunteers have the title of LC and DC respectively. Additionally, the LC and DC must be assigned to the same state/split state for which the site is assigned. In incidents where there are issues with coverage and an LC and/or DC from another state/split state needs to be assigned, the ADS should coordinate with the National Office on the appropriate procedure to address this circumstance.

3. WEB enabled system to update site information

This feature, introduced last season, deals with changing or modifying site information in *VMIS* (such as times open, languages spoken, etc). This web based feature enables the LC, DC, and SC to view the individual records for the active sites assigned to them and, *in selected fields*, update the information directly themselves.

This Site Management System is available via the volunteer Extranet, and volunteers will log into the system in a similar manner as they do with Activity Reporting.. Links to the system are available under the "Hot Topics" section of the volunteer Extranet through the end of the tax season. The volunteers who will have access to this capability will include, at this time, the: SC, ADS (the ADS will still have the same edit capability in *VMIS* that they currently have), DC, and LC. It is estimated that over 4000 sites had information posted via this system last season and its use in updating site information such as public schedules and language availability are highly recommended.

Once in the system, the volunteer will see a listing of all the **active** sites to which they are assigned (note that the SC and ADS will see all the active sites for the state/split state to which they are assigned). After selecting an individual site, the detailed information for that site is visible in a series of individual “tabs”. All the fields related to the site will be on the WEB enabled screens, however, only some of the fields will be editable in this WEB enabled system. This season, in response to grant requirements, the EFIN data field on the web form will be available for optional use. Last season over 40% of e-file sites updated site records with EFIN information and use of this field is highly recommended to facilitate EFIN recording and management. This information is not viewable by the public.

Automatic reports of changes and updates to these and other records will be available to SCs and ADSs during the coming season.

The ADS will still be able to log directly into *VMIS* and make any and all changes, just as they have in the past.

4. Order Forms and Refreshed Materials

The AARP Tax-Aide Material Order Form is available on the Extranet at www.aarp.org/tavolunteers and a copy will be sent with orders mailed from the AARP Fulfillment. There is also a Word form version that can be filled out on a computer and emailed to Fulfillment. This document form version (not the Adobe version) has help features included for items that have typically resulted in questions about how to correctly request the item(s). To view the help feature, place the cursor into the field and hit the “F1” help key on the keyboard. (You may have to close down any Internet Explorer window that may pop up to view the help box.) This form version will still be manually entered into the order Fulfillment system upon receipt, but it does help with questions about how to order items that come in increments other than “1”.

The AARP Materials Order Form contains all the AARP Tax-Aide program material that you can order through AARP Tax-Aide. If an item does not exist on the order form, ***you cannot order it from AARP Tax-Aide.***

Please note that AARP Tax-Aide does not expect to purchase any program shirts this year in order to save money that can best be used for computers and/or other needed equipment. There are very limited quantities of the shirts in Fulfillment which should be used for new volunteers only. We will likely be making this a restricted item for ADS ordering only. Keep an eye on your email for more on this and please encourage local leaders to share any new shirts not already given to new volunteers with others.

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

1. Site Sign-In Sheet (D18386)
2. Volunteer Name Badges (C2358) -- Note that this item comes in sheets of six that can be used in a printer. It is recommended that the volunteer ID number be printed on the name badge along with the name.
3. Counselor Digest (D16276)

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

1. AARP Tax-Aide Poster (D143) – 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.
2. 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 envelopes are not acceptable. Again this year, a taxpayer survey will be included. This survey provides the program with a picture of the types of people the program helps and provides critical statistics that support grant and other funder requirements.
3. NOTE: AARP Tax-Aide Intake Sheets are no longer to be used at sites. Instead IRS Intake Sheets must be ordered and used.

Requests for *IRS* materials should be made using the standard methods and forms developed by the *IRS* and in use previously.

5. Unique Email Addresses

The VMIS system requirements surrounding unique email addresses will continue. This was introduced last season and will be a part of the new web recruitment management system in addition to ultimately enabling enhanced online self-service capabilities for AARP Tax-Aide program volunteers.

6. Volunteer Expenses

Although the expense statement forms are available in an electronic format, the processing of all expense statements at the National Office is still a manual one. Due to current infrastructure capacity limitations at the National Office, submission options for the excel version of form E234 are specific based on the highest position held. These options consist of the following:

1. Volunteers holding the Position of SC, ADS, PCS, TRS, TCS or one of the NLT positions may have their supervisor submit their expense statement to the national office from their official email account. This submission process has been approved by our audit department as complying with required documentation trails.

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2. Volunteers holding the Position of DC as their highest position may have their approved expense statement faxed to the national office for processing.
3. All other volunteers should submit their expense statement, with supporting receipts as required, via hard copy to the National Office for processing.
4. Regardless of the submission method, the requests must be approved by supervisors, as indicated by signature and ID number, and must include any and all applicable receipts in support of the amount being requested. If submitted electronically, care must be exercised to insure that images are clear and easily readable.

There have been several process improvements surrounding the volunteer expense reimbursement process over the last few years. These improvements have helped reduced the time it takes to reimburse a volunteer. In addition, there are some common errors in completing expense statements that have an impact on how quickly an expense form is processed. To assist the National Office to help volunteers receive payments quickly and timely, below is a list of the most common things that delay processing of expense statements.

Top Things that Cause a Delay in Processing an Expense Statement:

1. Header information missing or not clear
 - a. Volunteer ID number, state/split, position code
2. Volunteer is not listed in VMIS, or they have 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. 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 AARP Tax-Aide 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 already 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.

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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. Effective immediately, Accounts Payable will no longer be able to process receipts that are stapled to an expense statement. The preferred method is that receipts are taped to an 8.5 x 11 piece of paper. Please be sure that the receipts are securely taped (all four sides/no loose edges).
13. Submitting multiple requests for the same expenses if not asked by National Office staff to do so.

In order to assist in analyzing cost data to better enable effective management decisions and address overall program cost concern, we need to better isolate a few more costs. Specifically, we are shifting the use of the "T" to include non leader training and adding a new code "W".

Counselors, EROs, and Client Facilitators are eligible for reimbursement *ONLY* for:

1. F = Flat Rate of \$35, **OR**
2. T = Itemized Expenses for transportation costs to and from local training location.
3. I = Itemized Expenses for transportation costs to and from tax sites during the tax filing season.

These expenses for non-leaders can still only be submitted after the tax season.

New Expense Code W:

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 T:

The expense code T is now to be used of all volunteer traveling to and from local training. This include leaders and non-leaders and for l tax training/certification, ERO, CF and/or site policy training starting October 1 or later.

Other Expense Items/Topics

1. SC must establish \$ limit for counseling travel – and provide that information to their Regional Coordinator *and* the appropriate Senior Field Support Technician assigned to their region at the National Office.
2. SC approval for reimbursement for travel to isolated sites (30+ miles roundtrip). This approval should be noted/attached on the expense statement.
3. Volunteer reimbursement for shut-ins/homebound persons can only be for taxpayers who are age 60+ or older and are limited to a maximum reimbursement of 30 mile round trip
4. Leaders can submit statements anytime for expenses other than "I" expenses. However, quarterly submissions are strongly recommended.

5. Encourage volunteers to set up direct deposit of their reimbursements. This reduces the time it takes for reimbursements to reach volunteers.
6. Excel versions of the expense forms are posted on the Extranet and can be used by all volunteers. Supervising leaders must review expense statements carefully for completeness, accuracy and compliance with these policies before approving and forwarding them to the National Office for payment. They have the authority to decline unreasonable or out-of-policy expenditures.
7. In exceptional circumstances, if a volunteer cannot wait for the normal reimbursement cycle, the State Coordinator may authorize an advance payment.
8. Inquiries about outstanding expense statements or other expense questions should be made by the SC or ADS to their Sr. Field Support Technician.
9. Regardless of the nature of the expense reimbursement being requested, volunteers must submit their reimbursement requests within a timely basis in association with the completion of the grant cycle (October of each year). Failure to submit requests for reimbursement in a timely basis may result in the *denial* of the reimbursement. Volunteers must make every effort to submit any and all requests for reimbursement no later than October 31st of each grant year.

7. Donated Funds Tracking and Reporting

Care must be exercised to insure that donated funds are properly identified for the state/split state.

Donated funds may be expended for any reasonable purpose that furthers program objectives. They may, for example, be used for the purchase of needed equipment such as file cabinets, shredders and computer carts not allowable for reimbursement with AARP Tax-Aide funds.

Expenses must be identified by activity code (S for computers and printers, Z for other equipment and supplies), and the statement must be approved by the SC.

A tracking and reporting system has been developed for state donated funds. This system was designed to:

- Be more user friendly
- Automatically produce deposit forms and accounting information to minimize manual requirements (and hence clerical errors)
- Automatically produce donor “thank you” letters
- Produce reconciliation reports that are simple to use and understand
 - “Checkbook” like look and feel
- Balance sheet and activity access in “real time”
 - National, Region and State level
- Reports easy to understand and can be emailed to volunteers
- Documentation and audit requirements met

SCs should expect the following from the system and process:

- Quarterly reconciliation reports and review
- No Volunteer training required
 - Instead a request and report process
- Faster and more accurate donation and expense processing

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- Faster and more accurate reporting
- Balance sheet reports by State and Region
- Expense, donation detail report by State
- Report request and report delivery process

8. Purchase Orders for meeting requests

A request for a purchase order to arrange for National Office direct billing is highly recommended to be used for state meetings as well as Instructor workshops at the state level. This process will:

- Enable the AARP Tax-Aide program to utilize the purchasing power of the entire Association more effectively,
- Ensure that appropriate language is incorporated into the contracts to provide adequate business insurance and protect the AARP Foundation from additional liability. The specific language needed is as follows:

Force Majeure

Neither party shall be liable in damages or have the right to terminate this Agreement for any delay or default in performing hereunder if such delay or default is caused by conditions beyond its control including, but not limited to Act of God, Government restriction, wars, insurrections and/or any other cause beyond the reasonable control of the party whose performance is affected.

Indemnification

To the extent permitted by law, each party hereby agrees to protect, indemnify, defend and hold the other harmless from any loss, liability, costs or damages arising from actual or threatened claims or causes of actions resulting from the negligence or intentional misconduct of such party or its respective officers, directors, employees, agents, contractors, members or participants (as applicable).

- Enable the National Office to coordinate payment of the hotel bills more effectively, and
- Minimize the costs that volunteers may incur directly that are reimbursable.

Quite often the hotel's contract (as opposed to AARP's standard contract) is used to produce the purchase order. For the SC who wishes to use a purchase order, it would be timelier if they could have the hotel include the standard AARP language (Force Majeure and Indemnification) in their contract that is provided above to produce the purchase order. Inclusion of this language at the beginning of the process will shorten the processing time to completion of the purchase order.

9. Appointment Confirmation Letters

In the past, the National Office has produced and provided to the State Coordinators confirmation letters for coordinators, Instructors and specialists after the VMIS system is updated by the ADS. As a cost-saving measure this year, hard copy confirmation letters

will not be provided to State Coordinators. State Coordinators are encouraged to inform their direct reports of their appointment by email and for their direct reports to do likewise.

10. Site Locator Function on the AARP Website utilizes Google Map Search functionality.

11. Recruitment/Personnel Tool

This season a new, web based prospective volunteer recruitment application and processing system, funded in part by New York Life, has been implemented. During the first phase of the system implementation, volunteer applications were made available on the web and included numerous enhancements and improvements over the previous form. Most applications were routed directly via email to SCs or PVCs, dramatically reducing the time it took to respond to a prospective volunteer. Additionally, key skill, experience, background demographic and contact information are available for review and for better and faster evaluation of prospective volunteers. Volunteer applications received during the initial implementation were much ahead of previous year totals with over 1,200 new prospective volunteers applications expected by the end of September.

The next phase of the system is expected to be implemented prior to the regional meetings and will include:

- Further enhanced applicant information and availability data
- Required contact information
- Applications routed direct to every split state SC and PVC based on applicant zip code
- An easily accessible database of comprehensive prospective volunteer information to develop improved and more focused recruiting programs in the future
- Work flow web tools that enable state and district management to monitor the number and progress of prospective volunteer applicants in their area
- Web tools that enable the automatic and flexible routing of prospective volunteers to the right Volunteer leader to assess and/or assign them
- Automatically generated reports to ensure prospective volunteer processing and training scheduling
- Permanent assignment system templates that will reduce the time it takes an ADS to assign a volunteer to a permanent assignment

Many other benefits and tools of this system will be communicated and presented during training sessions scheduled for the fall. In addition, system training and reference materials will be available on the extranet.

Diversity

Diversity Statistics - AARP Tax-Aide diversity numbers for both volunteers and people served have decreased slightly in the past several years. More of our funders, including but not limited to AARP and the IRS, are asking for our diversity outreach plan and expected outcomes. Increasing our outreach to diverse volunteers and taxpayers is critical to both successful long-term success in terms of overall numbers served as the country becomes more diverse as well as our ability to securing funding. AARP Tax-Aide practices an inclusive volunteer recruitment policy. Recruitment of Counselors and leaders from diverse populations should be stressed. General recruitment must be done on a non-discriminatory basis without consideration of race, religion, gender, sexual orientation, or age.

- SCs should remind DCs and local leaders of our inclusive volunteer recruitment policy to ensure compliance. Encourage outreach into diverse areas where volunteer recruitment and site development needs exist.
- When looking at places to recruit volunteers or open new sites, consider looking for opportunities to partner with community organizations serving diverse populations including those bilingual in English/Spanish and people with disabilities. Ask for the organizations assistance with recruitment.
- Encourage recruitment of bilingual counselors and non-counselors (interpreters) in highly diverse areas to meet the needs of non-English speaking customers. Order and utilize Spanish recruitment materials, which include: Recruitment Brochure – D17222, Recruitment Poster – D18158, recruitment ad slicks – D17482, and the Recruitment Video/DVD – C2194.
- When using the 1-888-OUR-AARP (1-888-687-2277), prospective bilingual volunteers or Spanish-speaking taxpayers are able to speak to a Spanish-speaking assistor at the AARP call center.
- Recruit sign language interpreters as counselors and non-counselors to assist as needed if you have large numbers of deaf taxpayers near your site.

Diversity Outreach with AARP State Offices - Diversity outreach is an AARP-wide goal. Your AARP State office may have ongoing initiatives with community organizations that you may be able to utilize when looking at new site development or volunteer recruitment. Discuss your state's diversity outreach plan with your AARP State Director or designated Associate State Director or simply ask them if they have a diversity outreach plan where it might make sense to consider integrating AARP Tax-Aide.

National Office Volunteer Recruitment Efforts with African-American/Blacks:

- Disseminated a custom-designed volunteer recruitment flyer at the annual convening of the Kappa Alpha Psi, a black fraternity, in Washington DC in early August.
- Developed a custom-designed volunteer recruitment flyer for dissemination through the National Black MBA Association Washington DC chapter in July. The Association is also sending an email blast to its members and posting a

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notice to the chapter's website a page promoting AARP Tax Aide with a link to the AARP Tax-Aide recruitment application.

- AARP Tax-Aide will be prominently mentioned in an op-ed about service in the September 9 issue of the 225 member National Newspaper Publishers Association (black press) members with a link from the Black Community page to the AARP Tax-Aide page.
- A prominent AARP Tax-Aide volunteer recruitment box on the AARP Black Community page during September & October.

National Office Volunteer Recruitment Efforts with Hispanic-Latinos:

- Developed a video with Jorge Ramos, ESPN and Fox News sportscaster, in English and Spanish for use on *Segunda Juventud* (AARP's multi-media outreach vehicle for Hispanic/Latinos) podcast.
- Gaby Goddard (*Segunda Juventud* editor) will talk about AARP Tax-Aide in mid-Oct. *Segunda Juventud* radio program.
- Will disseminate an audio news release in September to Spanish audiences.
- An article about the need for volunteers in the *Corporate Observer Newsletter* with a readership of more than 6,000 including opinion leaders, Members of Congress, Administration officials, *Fortune 5000* executives, and Hispanic Leaders.

National Office Volunteer Recruitment Efforts with Vietnamese community:

- Will produce a volunteer recruitment piece for bilingual volunteers for Vietnamese radio and newspapers in late September.

Also see pages 28 & 29 for more volunteer recruitment efforts to general audiences.

Partnerships and Grants

1. Volunteer Recruitment via Partners: Partnership possibilities for volunteer recruitment abound in our local communities. Assess your community and look at where people congregate, i.e. service clubs, AAAs, local businesses, local AARP/NRTA Chapters, senior centers, places of worship. Place recruitment items (Brochure – D141 and/or Poster Kit – D15925) in local partner sites. Keep the logical places in mind when looking where to place the recruitment poster, such as the grocery store, library, senior center, community building. These kinds of places are in high traffic areas.
2. New Sites: When looking at locations for new sites, look for places that can supply one or more of the following beyond just the space – computer equipment (preferably networked), phone line or web access for utilization of TaxWise Online (TWO) or efile transmission, secure storage for computers, multi-day usage, publicity, volunteers, supplies, etc.
3. Local Sponsorships: The Local Sponsorship initiative will be available to all states that would like to build their donated funds account and increase the amount they can spend on the purchase of equipment, materials, and volunteer support. In addition, the expenditures from this initiative will be managed and directed by the State Coordinator with an objective of increasing the funds available for local discretionary spending. This initiative, founded on extensive research and program development by the National Office, will focus on obtaining local sponsorships from businesses and individuals in the community. Program materials, sponsorship packages, and training will be made available to volunteers who would like to have a way of increasing donations from businesses and individuals with the opportunity to be a local site sponsor. Businesses will benefit from the program by increasing their visibility in the community at a relatively low cost, by being seen as involved in their community, and through recognition items built into the packages. The local AARP Tax-Aide program will benefit by an increase in donated funds and possible promotion of the AARP Tax-Aide program by the business.

Funds that are obtained through this initiative will become a part of the state's donated funds account which can be utilized in the state AARP Tax-Aide program at the State Coordinator's discretion. The initiative description will be completed and rolled out this fall but is not yet finalized as of this writing.

The initiative will include the following components:

- Participation is optional and determined by interest of SC and PCS.
- Information Kits provided to SCs and PCSs this fall.
- Kit and presentation book to walk AARP Tax-Aide volunteers through how a business or individual can become a local sponsor.
- Materials will include suggested donation amounts for each sponsorship option and recognition pieces provided by AARP Tax-Aide.

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4. Donations: Many states have increased their efforts in seeking local funding. All donations (both monetary and equipment) remain for use exclusively within the state that acquired the donation. Only the SC can approve expense statements requesting reimbursement from donated funds. All local grant applications for funding over \$5,000 need to be reviewed by the AARP Tax-Aide National Office. Refer to the Policy Manual or the PCS Guide for more information (both documents are available on the AARP Tax-Aide Extranet at www.aarp.org/tavolunteers).
 - Encourage your Partnership and Communications Specialist (PCS) and local leaders to explore local grants. Utilize web search sites such as www.guidestar.org or the library to research local foundations or funding organizations. Many local foundations have funds available that must be used in specific communities.
 - Local merchants, even large chain stores, have funds set aside to give to local community service programs. Often, these funds come in the form of gift cards that can be spent in the stores. Encourage your PCS and DCs to ask local stores about donations.
 - Contact your former employer for funds available for community service/volunteer programs. Many companies give donations to organizations where their employees or retirees volunteer.
 - SCs must know and approve of any grant application efforts introduced in their state. Keep your RC informed of grant applications. For assistance with grant applications, contact Lynnette Lee-Villanueva at the AARP Tax-Aide National office at 1-800-424-2277 ext. 36001 or llee@aarp.org.
 - See the Administrative section in this guide for administrative guidelines around donated funds.
5. National Partners: Ongoing national partnerships continue with Veterans of Foreign Wars, VA Hospitals, and Goodwill. Local leaders should make contact locally with prospective partners. Remember that the success of partnering locally with national partners varies greatly from place to place depending on the willingness of the local organization.
6. Military Tax Council: AARP Tax-Aide is continuing to work with some military institutions where there is a need for assistance. SCs should contact their RC and Lynnette Lee-Villanueva at 1-800-424-2277 ext 36001 if they have a particularly good opportunity.
7. Information Brochures: Information on Split Refunds will again be available for distribution by volunteers. The Split Refunds brochures will be available from AARP Fulfillment and are listed on the AARP Tax-Aide order form.

Publicity: Recruitment and Program Promotion

Recruitment (See also volunteer recruitment to diverse audiences on pages 23 & 24).

1. In its Sept/Oct issue, AARP The Magazine featured AARP Tax-Aide State coordinator Debbie Herman in an article entitled "Service Starts at Home." The same issue carried an inkjet about AARP Tax-Aide volunteer recruitment at the bottom of the President's page. Lastly, the issue for 60-69 year olds used an ad about volunteer recruitment for the program.

An ink jet message is very brief and can be used for recruitment or program promotion. State AARP offices can also request ink jet messages. In September and October, contact your AARP state office communications staff director to ask if they can put our program promotion ink jet message in *AARP The Magazine* in the March/April issue. This will ensure the state office does not approve another message during the time AARP Tax-Aide needs that space for program promotion. When talking with the state office staff, emphasize the need throughout the state and ask them for help with communication about AARP Tax-Aide's recruitment and publicity priorities.

2. A small blurb is planned for the "AARP in Action" section of the Nov/Dec issue of AARP The Magazine.

3. The October issue of The Bulletin will carry a small article.

4. Editors have promised a small article in the "AARP in Action" section of the Nov./Dec. Issue of The Bulletin.

5. The National Retired Teachers Assn. 3,200 chapters received information about volunteering to include in their fall newsletters.

6. An article about volunteering for AARP Tax-Aide was placed in the Member Update going to approximately 3.2 million renewing members from Sept. 4 to Nov. 20.

7. The National Office is exploring how to use social networking media such as Facebook and Twitter for volunteer recruitment. Several AARP Tax-Aide volunteer recruitment messages have been posted to AARP's volunteer site, Create the Good.

8. Continue to work on getting volunteer recruitment messages on other volunteer recruitment websites such as serve.gov and Volunteer Match. All AARP Tax-Aide sites are listed on AARP's volunteer site, Create the Good, and can be found through a search.

9. Actively working with United HealthGroup and Hewlett-Packard to recruit employee volunteers for this fall.

10. A general volunteer recruitment press release will be sent to Communications staff in AARP State Offices in September.

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11. A matte press release which guarantees placement in small to medium size papers with particular reach to rural areas will be sent out in September.

12. Ads posted on Extranet - Print recruitment ads in a PDF format are posted on the AARP Tax-Aide volunteer Extranet in both English and Spanish. These are ready for any print publication and are offered in different sizes. The program promotion ads will be posted on the volunteer Extranet in November.

13. Recruitment Videos- are still available in English and Spanish. They are 3-5 minutes in length. They may be ordered from Fulfillment by using the order form posted on the AARP Tax-Aide Extranet at www.aarp.org/tavolunteers. These videos can be shown at service club meetings, church gatherings, and any other opportunities available where people gather as an opportunity to recruit new volunteers.

Program Promotion

1. *AARP The Magazine* and the AARP Bulletin usually find either editorial and/or ad space in its March and April issues for program promotion, but no specific commitments have yet been made.

2. The AARP Tax-Aide National Office does very little promotion of the program nationwide, most especially in February, because so many sites are booked fully early in the season. If you could accommodate more clients to your sites, please do promotion locally.

3. Language for publicity materials (program promotion) - All program promotion publicity material (posters, brochures, countertop holders) include the sentence as follows: To locate an AARP Tax-Aide site in your community, visit our website at www.aarp.org/taxaide for year-round assistance or call our toll-free number at 1-888-AARPNOW (1-888-227-7669) starting late January to April 15.

4. Tax Record Envelope - The AARP Tax-Aide envelope will be available in both English and Spanish and can be ordered through AARP Fulfillment by using the order posted on www.aarp.org/tavolunteers. Order a full set of materials from Fulfillment to “show and tell” at your state meeting. All sites must use AARP Tax-Aide tax record envelopes.

For 2010, the English language tax record envelope will again include the Customer Satisfaction Survey. The envelope is a standard envelop, even with the survey, and will be available in Fulfillment approximately early October, 2009.

5. Logo & Branding - All promotion materials must include the AARP Tax-Aide Foundation logo and sites should display program promotion materials available from Fulfillment (see ordering from Fulfillment above).

6. Required Language - The statement “AARP Tax-Aide is a program of the AARP Foundation, offered in conjunction with the IRS,” is required on all AARP Tax-Aide materials and formal correspondence. Our poster will reflect our tag line, “We serve low-

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and middle-income taxpayers with special attention to those 60+.” *The small poster includes the IRS-required Civil Rights language and must be used at all sites.*

7. Appreciation - Please send copies of letters of tax customer's expression of appreciation and those of volunteers to the AARP Tax-Aide National Office at taxaide@aarp.org or mail them to 601 E Street, N.W., Washington, D.C. 20049.

Customer Satisfaction Survey

Customer Satisfaction Survey: Tax record envelopes with Customer Satisfaction Surveys attached were distributed in 2009, producing a response rate from nearly 400,000 customers. The survey will again be fielded in 2010.

The survey is an extremely important tool by which we measure the results of our efforts as perceived by our customers. Results for any given year are important but, even more so, is the data about our performance over time. Since we have used virtually the same survey in prior years, we are able to assess whether we are sustaining and/or improving longer-term positive results in critical business areas. It is very important to share the results of the survey with your AARP Tax-Aide volunteers. First and foremost, AARP Tax-Aide volunteers can see concrete evidence that their customers are extremely satisfied with the service the volunteers deliver!

The 2010 Customer Satisfaction Survey will include an additional question important for AARP Foundation and other grant reporting whether a language other than English is spoken in the home.

In 2009, state/split state results will again be available giving RCs, SCs and state level specialists the state data in order to determine if there are areas where the state may need to focus attention. State results from key areas below may or may not be similarly positive or needing improvement. When available at the regional meetings, 2009 state data should be compared to 2007 and 2004 national and state data to note areas of particular strengths, state-level improvement over time, areas needing improvement and any state-level deterioration over time.

Key excellent or improving national results from 2009:

1. Generally, the results of the customer satisfaction survey were similar to preceding years, and those results have been very good.
2. The majority of respondents stated that they were *very satisfied* with the AARP Tax-Aide service (94%) and would be *very likely* to recommend AARP Tax-Aide to others needing tax assistance (96%). These percentages are remarkable and very consistent survey after survey.
3. Over three-quarters of respondents reported that the volunteers were an excellent source of knowledge on taxes (77%). (95% said excellent or good, combined.)
4. Customers noted that volunteers had also done an excellent job explaining their tax return to them (77%). This finding is significantly increased from last survey and is a very important measure of us ensuring that taxpayers know and understand what they are filing and signing. Since the taxpayer retains the responsibility for the accuracy of their tax return (not volunteers), we must do a good job explaining the return. (96% said excellent or good, combined.)

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5. At the Tax-Aide site locations, more than four-fifths (80%) of respondents reported that someone greeted them at the entrance. This is up significantly since the 2001 survey when the positive response was on 61%, and 73% in 2007.
6. Overall, the AARP Tax-Aide Program continues to provide a much needed service to low to moderate income groups. If the program was not available, low income individuals in particular would be more likely to ask friends or family members for help or would not have filed taxes.
7. Customer demographics, except diversity, are in line with program expectations.

Needing improvement:

1. Diversity among clients served is an issue of continuing focus. Not only is diversity not increasing nationally, some diversity categories actually decreased in 2009. Although not statistically significant, we are still concerned about this data. State results will be very helpful as we analyze where our most pressing opportunities are:
 - Do not compare state results to national AARP Tax-Aide results as an important indicator of diversity success. For example, Vermont's diversity percentages are very likely less than National's, but their diversity percentages as compared to the actual diversity of the state could be quite good. Conversely, a southeastern state may have higher diversity percentages than National AARP Tax-Aide results, but when compared to the actual demographics of the state, there is significant opportunity to serve more diverse customers. (States will be given general state diversity information.)
 - Secondly, it would be helpful to note whether there was an increase or decrease in diversity percentages in the state from 2007 to 2009. If there is a meaningful change, this might be an indicator of real improvement or problems.

Reaching out to diverse volunteers and taxpayers is the good business strategy, is expected by our funders, including AARP and the IRS, and, importantly, is just the right thing to do. Your help is needed. Let your Regional Coordinator know if you need or want assistance to focus attention to diversity.

APPENDIX A - AARP TAX-AIDE STATE COORDINATOR POSITION DESCRIPTION

Program: The AARP Tax-Aide program provides free personal income tax assistance and tax form preparation to low- and middle-income taxpayers, with special attention to those aged 60 and older.

Purpose of Position: The State Coordinator (SC) directs all activities of the program in a state or, in some states, a designated subdivision of the state (split-state).

Responsibilities of Position: Guided by the policies and procedures of the AARP Foundation, AARP Tax-Aide, and the direction and support of the Regional Coordinator, the SC:

- ⇒ Develops goals and objectives; strategies for program organization, expansion, and assessment; and conducts volunteer performance evaluation.
- ⇒ Provides leadership to the AARP Tax-Aide state/split-state management team in planning and carrying out the activities of the program.
- ⇒ Ensures compliance with program and grant requirements.
- ⇒ Uses demographic and geographic data to divide state/split-state into manageable districts and sites, which ensure service to target and diverse populations.
- ⇒ Recruits, appoints, trains, supervises, and evaluates the state management team specialists, District Coordinators, and Prospective Volunteer Coordinator.
- ⇒ Initiates partnerships and oversees implementation by the Partnership and Communications Specialist and coordinators.
- ⇒ Plans and conducts or attends AARP Tax-Aide leadership meetings as required.
- ⇒ Supervises volunteer expenditures and approves expense statements in accordance with program policies and procedures.
- ⇒ Involves diverse populations in AARP Tax-Aide activities.
- ⇒ Works cooperatively with state AARP particularly the Executive Volunteer for Community Service on the Executive Council, State President, State Director and any Associate State Director assigned as program liaison.

Qualifications: The SC must have the ability to implement and supervise AARP Tax-Aide program and its volunteers in a state/sub-state. The SC must be able to work effectively with diverse populations.

Term of Service: The SC is appointed for a two year term in even-numbered years, contingent upon satisfactory annual review. Mid-cycle appointments are effective to the end of the current cycle. The SC may be appointed for a maximum of three full, consecutive, two-year terms.

Eligibility: The SC is not eligible for any other AARP Foundation or AARP volunteer state leadership position, and should not serve in any other AARP Tax-Aide leadership position.

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Time Required: Time commitment varies according to geographic area and number of volunteers. The position demands more time from September to May, with the greatest commitment during fall planning and spring evaluation.

Training Required: The SC must acquire knowledge of all procedures associated with the program, as well as general orientation to the AARP Foundation and AARP. Familiarity with tax procedures is helpful but detailed tax knowledge is not required.

Travel Required: The SC is required to visit sites and training locations to monitor operations, and to attend regional, state, and district meetings as necessary for performance of duties.

Appointed By: The SC is appointed by the Regional Coordinator, with the concurrence of the national office staff liaison.

Supervisor: The SC reports directly to the AARP Tax-Aide Regional Coordinator.

Scope of Authority: The SC manages and implements program policies and procedures within a state/sub-state, and supervises the state management team specialists, District Coordinators and PVC.

Working Relations: The SC works closely with the Regional Coordinator, IRS Territory Manager or Tax Specialist, national office staff, and AARP Foundation or AARP leadership, as required.

Progress Review: The SC's performance is monitored on an on-going basis and reviewed annually by the Regional Coordinator.

Available Resources: The SC will be afforded the necessary guidance, training and materials needed to facilitate leadership responsibilities. Additional support and training are provided from the national staff, Regional Coordinator, and, as appropriate, IRS staff. AARP Tax-Aide reimburses volunteers for covered program related expenses 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.

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APPENDIX B – SAMPLE STATE MEETING AGENDA

AGENDA, XX1 STATE MEETING, OCTOBER XX (Day One), 2009		
TIME	TOPICS	PRESENTER
8:30– 8:45	Welcome, Agenda Review DC Introductions	XX, XX1 State Coordinator (SC)
8:45- 9:00	AARP Tax-Aide XX1, XX Region, National	XX, XX Regional Coordinator (RC)
9:00- 9:45	National, Regional, State Issues XX1 ty2009 in Review	XXX, SC
9:45-10:15	ty2009 Process Based Training and Certification	XX, XX1 Training Specialist (TRS)
10:15-10:30	Break	
10:30-11:15	ty2009 Technology Issues, including Pins/8453s	XX, XX1 Technology Specialist (TCS)
11:15-12:00	Partnership, Communications, Recruitment Customer Satisfaction Survey - Nat'l and State	XX, XX1 Partnership and Communication Specialist (PCS)
12:00– 1:00	Lunch in Breakfast Foyer	
1:00– 2:00	IRS News	XX, SPEC Territory Manager (TM) XX, SPEC Sr. Tax Specialist, Relationship Manager
2:00– 3:15	2009 AARP Tax-Aide Policies including Counselor and Site Guidelines, Quality Review, Security Document, etc.	XX, XX1 Administrative Specialist (ADS) XX, SC
3:15- 3:30	Break	
3:30– 4:00	Policies Continued	XX, ADS; XX, SC
4:00– 4:45	Break Out Groups – State and District Planning	To determine your group, check your sticker color
4:45– 5:30	Break Out Group Results	XX, PCS
AGENDA, XX1 STATE MEETING, OCTOBER XX (Day Two), 2009		
8:30– 9:00	Site Management, Production, Equipment Forecasts and Inventory	XX, SC; XX, TCS
9:00- 10:15	Admin I - Site Stats – New Procedures	XX, ADS and Video
10:15-10:30	Break	
10:30-11:30	Admin II - Extranet Site and Personnel Forms/ Reports Recognition of Volunteers	XX, ADS
11:30-11:45	Working with your TC	XX, TCS
11:45- 12:30	New ERO training - overview	XX, TRS; XX, TCS
12:30– 1:00	Wrap Up and ty2009 Margaret Drescher Award <i>Sites Note to DC's: If you want certificates printed, please email me a list.</i>	XX, SC

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APPENDIX C – AARP Tax-Aide Master Schedule of Events and Deliverables

(Shows month and title of responsible party)

January	Responsibility
Counselor training, testing, grading and certifications to TRS	INS
Local site coordinator assignment to ADS for entry into VMIS to provide current site information to the public.	DC/LC/ADS
Forward list of certified Counselors to IRS, ADS, and Coordinators	TRS
Local site program publicity to the DCs and SCs	LC
Some sites open in mid to late January	LC
Development and distribution of annual Happenings Newsletter to volunteers	Nat'l
Update All-Volunteer Roster as required to ADS for entry into VMIS	ADS/DC/LC
February	
Most sites open	LC
Final update of site information in VMIS to provide current site information to the public.	LC/DC/ADS
Update All-Volunteer Rosters to ADS for entry into VMIS	ADS/DC/LC
Update to Counselor training and certification to ADS	TRS
Provide Counselor Certification list to the IRS by 3rd business day in February	TRS/ADS
March	
Sites continue operation until end of tax season	LC
Adjustment, as needed, site information in VMIS to enable third period of activity reporting using Statistics Reporting web site.	LC/DC/ADS
Submit Activity Statistics Reports using Statistics Reporting web site	LC/DC/ADS
Local site program publicity	DC/LC
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date	Leaders
Distribution of CFR to Supervising Coordinators	Nat'l
April	
Sites continue operation until end of season	LC
Submit Activity Statistics Reports using Statistics Reporting web site	LC/DC/ADS
Counseling and Client Facilitation expense statements processing begins	ALL
End-of-season written program assessment to SCs	ALL
Approved flat rate forms to the National Office Sr. Field Support Technicians	ALL
May	
State evaluation and assessment submitted to RC	SC
Counseling and Client Facilitation expense statements processing continues	ALL
Review, analysis of personnel & activity reports	Nat'l/RC

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Analysis of error reports from IRS	SC/TRS
Wrap up season	SMT
Hardware Inventory due May 15	TCS
(Re) appointment process for RCs, SCs and Specialist positions as needed based on terms and supervisor assessment of performance.	Nat'l/RC/SC
Submit Activity Statistics Reports using Statistics Reporting web site as needed	LC/DC/ADS
Call AARP State Office ASD to get fall recruitment through Magazine inkjets	PCS
NLT meeting	NLT
June	
Hardware Allocation to SC and RC	TCS/SC
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date	Leaders
Expense statements processing continues	Nat'l
July	
Hardware allocated to states	RCs
Shipping hardware orders and shipping dates to National	RCs
Training for new SCs and SMT Specialists	Ldrshp Dev
August	
Planning for upcoming season	SMT
Analysis of program needs	SMT
Recruiting (especially leaders)	ALL
Contact communications ASD in AARP State Office for add'l recruitment publicity	PCS
Appointments of Coordinators, Instructors based on need and supervisor assessment of performance	RC/SC
Updating of Site Lists for E-filing status & SIDN	ADS/DC/LC
Receipt and distribution of Leadership and Site lists	ADS, DCs, LCs
Update previous year's site lists and coordinating supervisors	ADS/DC/LC
Start updating VMIS All Volunteer List and Site List	ADS/DC/LC
NLT meeting	NLT
Consumable ordering primary and secondary identified	SC/TCS
September	
Recruiting continues	ALL
SMT planning meeting or conference call	SMT
Updating leadership rosters and site information	ADS/DC/LC
Recruiting publicity campaign, at national, state and local levels	Nat'l/PCS/CC & DC/LC
Submit final outstanding expenses (fiscal year ends 9/30)	ALL

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Develop Process-based tax training plan	TRS
Submit Final Activity Statistics Reports using Statistics Reporting web site as needed	ADS
Order TaxWise Software	TCS/designee
October	
Review and analysis of expense report	Nat'l/ RC/SC
Recruiting continued	ALL
Contact previous Counselors to confirm interest for next year	LC/DC
Regional planning meeting with State Coordinators	RC
State planning meetings with District Coordinators	SC
Submit new grant year leadership expenses (ongoing through fiscal year)	Vol Ldrs
Distribute guides, manuals, confirmation letters, labels, & Administrative packets	Nat'l
Planning Instructor workshops	TRS/ADS
Ordering AARP Tax-Aide & IRS training materials	TRS
Finalize instructor workshops with the IRS	TRS
November	
Update VMIS Site List	ADS/DC/LC
Send Instructors invitation letter & confirm attendance	TRS
Establish criteria for evaluating Instructors	TRS
Planning Counselor training	INS/DC/LC
Notification of class dates to Counselors	LC/DC
Ordering site/Counselor materials	LC
Plan local site publicity	LC/PCS
Contact communications ASD in AARP State Office for add'l site promotion, including program promotion during the season through Magazine inkjets	PCS
December	
Instructor Workshops	TRS
Update VMIS All Volunteer List	ADS, DCs, LCs
Distribution of All Volunteer Roster by National Office to ADS: ADS to Coordinators	
Final arrangements for Counselor training	INS/LC/DC
Instructor assignment for Counselor training	TRS/DC
Counselor training (INS taxes/LC and DC policy)	TRS/DC/LC
Updating of All-Volunteer Roster (adding, inactivating COUs/CFs etc.)	INS/LC/DC/ADS

APPENDIX D – Out of Scope

AARP Tax-Aide helps low-and middle 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 basic schedules, including the 1040, 1040A and 1040EZ. Taxpayers with complex tax returns are advised to seek paid tax assistance. Please see the list below for items that our volunteers have been trained to and can complete or can not complete under the guidelines of the program.

Can Prepare

FORM:

- 1040EZ
- 1040A with Schedules 1, 2, 3 and EIC
- 1040 with Schedules A, B, C-EZ, EIC, R
- Simple Schedule D
- Schedule E (Oil & Gas Leases or Royalties payments reported on 1099-Misc, that do not involve depreciation, depletion, or any other expenses against that income.
- 1099Misc (box 7 non-employee compensation is reported on ScheduleCEZ)
- 1099Misc (box 1, 2 or 3 - rents, royalties, or other income - is reported on Line 21 – Other Income – 1040 with no expenses)
- 1040-V
- 1040-ES (Estimated Payments)
- 2106-EZ (Employee Business Expense)
- 2441 (Child & Dependent Care)
- 8283, Section A, Part 1 – non-cash contributions to charity exceed \$500 but less than \$5000
- 8606 (Nondeductible IRA)
- 8880 (Qualified Savings Credit)
- 8812 (Additional Child Tax Credit)
- 8863 (Education Credits)
- 9465 (Installment Agreement)
- 8379 (Injured Spouse)
- 1040X (if trained)
- Limited Schedule K-1 that provides information only for Schedule B or D (if trained)
- Contributions to Charities from an IRA

Can NOT Prepare

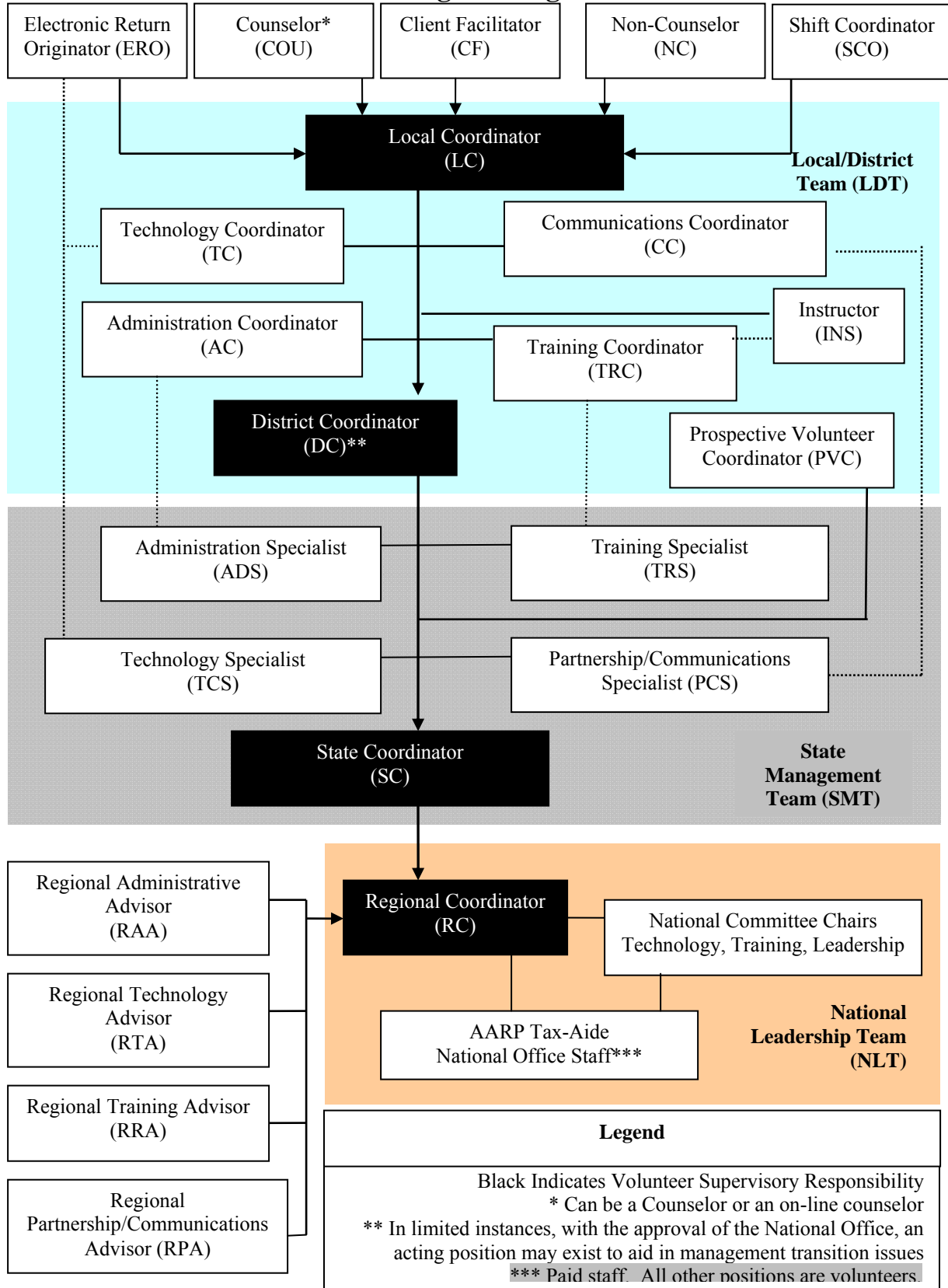
- Schedule C (Business Profit and Loss)
- Complicated/Lengthy Schedule D (Capital Gains and Losses)
- Schedule E (Rental Property, Royalties, Partnerships, and Trusts that involve depreciation)

FORM:

- 2106 (Employee Business Expense)
- 3903 (Moving Expenses)
- 8615 (Minor's Investment Income)
- Some portions of Schedule A's and B's
- All other Schedule K-1's

As AARP Tax-Aide volunteers, we must stay in the scope of our program (Can Prepare list) and do those returns that we have received training.

APPENDIX E – AARP Tax-Aide Program Organization Chart



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

APPENDIX F – AARP TAX-AIDE STAFF DIRECTORY

AARP & AARP Foundation Directory

- 1) AARP & AARP Foundation: 601 E Street, N.W., Washington, DC 20049
- 2) AARP Tax-Aide Business Reply Mailing Address: P.O. Box 96863, Washington, DC 20077-7029
- 3) AARP Tax-Aide External Web page – www.aarp.org/taxaide
- 4) AARP Tax-Aide Extranet page for volunteers – www.aarp.org/tavolunteers (case sensitive)

AARP Tax-Aide National Office Staff

Vice President/National Director	Bonnie Speedy	bspeedy@aarp.org	Topics: All
Assistant National Director Regions: New England, North Atlantic, Appalachian, Gulf	Tina Purser-Langley	tplangley@aarp.org	Tax Training; Integration with Benefits Outreach
Assistant National Director Regions: Plains, Pacific, Northwest	Dorothy K. Howe	dhowe@aarp.org	Leadership Development, Diversity, Recruitment
Assistant National Director Regions: Great Lakes, Central, Western	Lynnette Lee-Villanueva	llee@aarp.org	VITA and other grants and funding development, Cause Marketing
Foundation Advisor		Vacant	
National Technology Manager	Veronica Coates	vcoates@aarp.org	Efiling software, hardware, security
National Operations Manager	Debbie Armenti	darmenti@aarp.org	Finances, VMIS and systems development
Business Process Specialist	David Alexander	dalexander@aarp.org	Inventory, Policy Manual, Cybertax and other communications
Technical Support Specialist	Dominic Mazzotta	dmazzotta@aarp.org	Computer repair and other related technical, likes Images
Business Analyst	Vacant	Vacant	
Sr. Field Support Technician Regions: New England, North Atlantic, Appalachian, Gulf	Carley High	chigh@aarp.org	Volunteer support, expenses, rosters
Sr. Field Support Technician Regions: Great Lakes, Central, Western	Luis Sanchez	lsanchez@aarp.org	Volunteer support, expenses, rosters
Sr. Field Support Technician Regions: Plains, Pacific, Northwest	Kim Smith	ksmith@aarp.org	Volunteer support, expenses, rosters

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AARP Tax-Aide (202) 434-6027 or (800) 424-2277
AARP Tax-Aide FAX Number (202) 434-6026
AARP Fulfillment Fax Number (703) 541-5921 or (703) 541-5922
AARP number to Volunteer (800) 424-2277

AARP Foundation EIN #: 52-0794300 (as a non-profit 501(c)(3) foundation)

Grants Accounting Department (for expense follow-up):

Norman Spears (202) 434-3308

Grants Accounting FAX Number (202) 434-6486/6489

Volunteer Resources (202) 434-3200

Insurance & Risk Management Office (Volunteer Travel Accident Insurance & Site Business Insurance
Certificates) - Albert Fierro (202) 434-3245

APPENDIX G – CONFIDENTIALITY AND SECURITY OF TAXPAYER DATA

(updated 09/09)

A. 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 states 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 contained in the document "AVG 8.5 Install and Use" 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.

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 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.

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.
11. 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, which 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.
12. 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.

13. 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.
14. 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™* (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™* 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 with, 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.

Appendix H: Standard Letters Addressed to the IRS Requesting Penalty Waiver

Please discuss with your SC. Thank you.

Appendix I: Sample AARP Tax-Aide State 2009 Plan*

- Mission
 - To provide our clients a complete, secure and accurate tax return.
- Objectives
 - 100% second person Quality Review at all sites.
 - 85% E-file rate statewide.
 - 70 returns/computer.
 - 100% implementation of security measures with no lost or stolen taxpayer data.
 - 100% of districts implement Integrated Training.
 - 10% reduction in state, volunteer T&S, and meeting expenses
 - 150 new volunteer recruits, ten percent (14 people) of whom are persons of color.
 - Implement comprehensive communications plan
- State Action Plan for 2009
 - Quality
 - > Second person quality review at all sites.
 - > Use Activity reporting system and sign in sheets in all sites.
 - > Use new IRS Intake/Interview & Quality Review Sheet at all sites.
 - > All LCs trained on Site Quality Management, all site volunteers on policies and procedures
 - > District Administrative Coordinator in 5 districts.
 - > New sites to be e-file only Minimum 35 e-files/site in order to maintain EFIN.
 - > Use of Networking, Clone CD to reduce SIDN errors.
 - > Consolidate low volume sites.
 - Value
 - > Increase numbers of new counselors and leaders with communications plan:
 - * Targeted mailing to select zip codes for recruitment
 - * 2 inkjet messages in AARP The Magazine, one to promote the program and one for volunteer recruitment.
 - * Article in state AARP newsletter for recruitment
 - * Potential Volunteer Coordinator follow up with all new potential volunteers.
 - * District Communication Coordinator in 10 districts.
 - * Increased local media coverage of AARP Tax-Aide program.
 - > Sites to evaluate counselor travel to minimize mileage costs.
 - > Specific expense approval limits for LCs and DCs.
 - > Districts to achieve minimum 90% e-file rate.
 - > Districts to achieve 5% increase in returns/computer.
 - > Encourage Asset Building - train volunteers to promote savings bonds with taxpayers
 - Security
 - > ERO training.
 - > True Crypt on all personal, AARP and site-owned computers and external drives that have Tax Wise loaded on them.
 - > Network computers wherever possible.
 - > Turn off computers when not in use at site.
 - > No IDs or passwords on computers or in the cases.
 - > Data retention at State level.

* Thanks go to Richard Cramer, GA SC, and the State Management Team for developing their state plan and sharing it as the foundation for this sample state plan for your use.

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