

AARP Tax-Aide

Published by the AARP Tax-Aide Program.

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

Technology Management Guide

(revised by the NTC 8/08)

October 1, 2008-September 30, 2009

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

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TECHNOLOGY MANAGEMENT GUIDE

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Part One: Introduction

AARP Tax-Aide is a charitable non-profit program administered by the AARP Foundation whose purpose is to provide free confidential tax return preparation service and answer tax questions for low- to moderate-income taxpayers with special attention to those 60 and older.

AARP Tax-Aide has proudly met the IRS goal of filing over 80% of the program's 2007 tax returns electronically. It is the Technology Specialists' (TCS's) task to provide support for the necessary hardware and software for this activity.

The National AARP Tax-Aide Leadership Team has prepared a policy manual that clearly states the overall policies governing the execution of the AARP Tax-Aide program. This Policy Manual is sent to all District Coordinators and above, and is also available on the Extranet (www.aarp.org/tavolunteers) for use by others.

A major policy of both the IRS and AARP Tax-Aide is to require encryption of taxpayer data to insure privacy and to help counter identity theft. The Technology Management Guide will help you as a state Technology Specialist or district Technology Coordinator to understand the AARP Tax-Aide procedures that are to be followed. The Guide also provides general information and references resources needed to run and expand your state's e-file program.

We have attempted to align the technical policies and procedures presented here with the Policy Manual. However, in a program as wide and varied as AARP Tax-Aide, no one plan will fit all situations. The SC may approve variations from suggested guidelines in this document, but if there are conflicts, the Policy Manual takes precedence. Notify Taxaide@aarp.org of any material differences in policy to enable us to review and edit this document appropriately for next year.

This Guide was prepared by the National Technology Committee, consisting of members recognized for their experience and expertise in software and hardware issues. Distribution is discussed in Appendix A.

Volunteers wishing to make suggestions or to contact the committee may do so through the AARP Tax-Aide National Office at taxaidetech@aarp.org.

WHAT'S NEW

DATA RETENTION

This section is now incorporated into the main text, rather than being an addendum (see Part Three, Security)

TAXWISE™ HARDWARE REQUIREMENTS

Somewhat more powerful computers may be required this year (see part Four, Hardware)

HARDWARE INVENTORY

Certain donated equipment is now required to be included (see Part Four, Hardware)

HARDWARE REPAIR

Dollar guidelines for repair of computers and printers have been added for the “R” expense code (see Part Four, Hardware)

USE OF TAXWISE™ ONLINE (TWO)

Use of TWO is recommended where broadband Internet access is available on site (see Part Five, Software)

VISTA

Support for the Vista operating system continues to be limited (see Part Five, Software)

TECHSOUP

Free or very low cost software may be available through this organization (see Part Five, Software)

ERO TRAINING

Training should 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.

Part Two: Position Descriptions

The TCSs and TCs, along with the EROs, are key positions in today's e-file environment. They must take care of both computer hardware and software, with an emphasis on security. The TCS and TC positions and relationships are shown in the table on Page 9.

TECHNOLOGY SPECIALIST (TCS) POSITION DESCRIPTION

The role of the State Management Team (SMT) is to serve as the AARP Tax-Aide leadership team for the state/split-state. The State Coordinator serves as the leader of the SMT volunteers holding the following positions: Administrative Specialist, Training Specialist, Technology Specialist and Partnership and Communications Specialist. The primary role of the SMT is to make certain that the program is run in an efficient manner in their state/split-state and to ensure that each of their specialty areas is in sync with the needs of the other parts of the program. Although each SMT member holds responsibility for an area of expertise, they can and should offer suggestions and think broadly about impact of decisions to the program as a whole. As a member of the SMT, the role of the TCS is to provide counsel and guidance to the State Coordinator (SC) and volunteer state management team on ideas and proposals to improve and manage the program at the region and/or state level with respect to automated systems for tax preparation, administrative procedures, and volunteer training. The TCS serves as the subject matter expert on a variety of infrastructure and technology issues impacting volunteers in their state/split state. As such, in addition to the counsel and guidance they provide to volunteers in their SMT and training to volunteers in their state/split-state, they may be called upon from the National Office to provide feedback and suggestions on program enhancements intended to streamline processes and procedures for the benefit of all volunteers within the AARP Tax-Aide program.

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

Purpose of Position: The Technology Specialist (TCS) works with the State Management Team to implement, maintain, and evaluate automated systems for: tax preparation, administrative procedures, and volunteer training.

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

- Serves on the State Management Team (SMT) and coordinates technology-related responsibilities with the SC and other Specialists on the SMT.
- Evaluates need for computer hardware and software to provide electronic filing of tax returns at sites.
- Assists District Coordinators (DCs) in recruiting local Technology Coordinators (TCs) to provide on-going day-to-day technical support within districts.
- Assists DCs and TCs in selecting and establishing sites that can offer electronic filing service and assists in training volunteers to provide the service.
- Establishes statewide procedures for electronic filing that conform to the requirements of IRS, the state's tax revenue office (if there is one) and AARP Tax-Aide guidelines.
- Ensures that each e-file transmission site within the state has a valid EFIN.

- Submits orders for tax software with input from DCs and District TCs.
- Submits orders for IRS-provided computers with input from SC, DCs and TCs.
- Submits orders for AARP equipment with input from SC, DCs and TCs.
- Encourages the involvement of diverse populations in AARP Tax-Aide activities.
- Supports SMT implementation of automated administrative procedures as they are available and suitable for state operations.
- Encourages efficient utilization of computer equipment and tax preparation software.
- Administers controls on spending for e-file supplies and recommends low cost sources for them.
- Assists the TRS in development and implementation of e-file integrated training.
- Trains new and provides on-going guidance to TCs.
- Establishes and maintains a line of communications to provide current e-file program information during the tax season.
- Coordinates computer equipment distribution within the state and coordinates hardware maintenance, upgrading and disposition of failed or unusable equipment.
- Maintains equipment inventory at the state level and provides required inventory reports.
- In conjunction with the Partnership & Communications Specialist, encourages solicitation of suitable donated computer equipment for use in the e-file program.
- Appoints (with concurrence of the SC), trains, supervises and evaluates, as needed for effective management of workload, up to three Technology Coordinators who may be assigned any one or more of the above responsibilities to be carried out on behalf of the TCS.
- Oversees implementation of procedures to protect taxpayer data at all times, including the use of encryption and password protection.
- With the assistance of the TRS provides training of District TCs and assures that ERO's are trained for their important duties.

Qualifications: The TCS must have a working knowledge of personal computers, software, and electronic communication systems and have access to e-mail and the Internet. The TCS should also have tax assistance experience. AARP Membership is desirable.

Term of Service: The TCS 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 TCS may be reappointed for subsequent two-year terms.

Eligibility: The TCS is eligible for other AARP or AARP Foundation volunteer positions, but may not hold any other AARP Tax-Aide State Management Team position.

Time Required: This is a year-round position. Emphasis is greatest during October to April, when an average of one to two hours per day may be needed.

Training Required: The TCS must acquire the knowledge of electronic filing procedures in his/her state and other procedures associated with the program and its volunteers, as well as a basic orientation to AARP. Specific required training will be provided to persons with appropriate experience. The TCS will be expected to develop proficiency in the use of the tax preparation software program provided by the IRS.

Travel Required: The TCS must conduct TC and other training for volunteers, assist in the implementation of e-filing sites, and attend national, regional, and state meetings as necessary.

Appointment and Supervision: The TCS is appointed by the State Coordinator with concurrence by the Regional Coordinator. The TCS reports directly to the State Coordinator.

Scope of Authority: The TCS assists the SC in all matters concerning the use of technology for electronic filing of tax returns and automated administration. The TCS may directly supervise up to three TCs who serve as assistants to the TCS.

Working relationships: The TCS works closely with all TCs in the state, the SMT, the National Technology Committee, AARP Tax-Aide volunteer leaders, and the IRS.

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

Available resources: The TCS will be afforded the necessary guidance, training and materials needed to facilitate leadership responsibilities. Additional support and training are provided from the national office staff and/or Regional Coordinator. 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.

NOTE: As noted above under Scope of Authority, a TCS may directly supervise up to three TCs who serve as assistants to the TCS. In some states, duties are divided into TC-Admin for the administrative aspects of TCS duties (including form 8633 applications and revisions of EFINs), TC-Software (for all aspects of the *TaxWise*TM, and other software), and TC-Hardware (for inventory and dissemination of all computer equipment). Position descriptions for these three positions are available on request to TaxAideTech@aarps.org. Note that these position descriptions are not mandatory; other divisions of duties can be used as determined by the SC and TCS for a state.

TECHNOLOGY COORDINATOR (TC) POSITION DESCRIPTION

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

Purpose of Position: The Technology Coordinator (TC) works with the District Coordinator (DC) and/or state Technology Specialist (TCS) to implement, maintain, and evaluate automated systems for: tax preparation, administrative procedures, and volunteer training.

Responsibilities of Position: Supported by the policies and procedures of the AARP Foundation and AARP Tax-Aide, the TC handles the full scope of the responsibilities for a district. However, a TC may serve as an assistant to the TCS:

- Assists in selecting and establishing sites that can offer electronic filing service and in training volunteers to provide the service.
- Evaluates need for computer equipment requirements to provide electronic filing of tax returns at sites.
- Implements procedures for electronic filing that conform to the requirements of IRS and AARP Tax-Aide.
- Ensures that each e-file transmitting site has a valid EFIN.
- Conducts e-file training or helps conduct integrated tax law/e-file training in conjunction with Instructors.
- Assists the DC and PCS in the recruitment of e-file volunteers.
- Assists DC and/or TCS in computer equipment distribution.
- Coordinates with the TCS for the maintenance, upgrading and disposition of failed or unusable equipment.
- Maintains equipment inventory.
- Encourages efficient utilization of computer equipment within the district.
- Loads *TaxWise*[™] onto the site computers or trains Electronic Return Originators (EROs) or other e-filing volunteers how to do this.
- Provides ongoing technical support to e-filing sites, answering questions and addressing anomalies that occur when e-filing.
- Works well with diverse populations.
- Assists in implementing and maintaining automated administrative procedures as available, and in developing, implementing, and evaluating automated procedures within the district.
- Remains alert for potential donors of computer equipment.
- Establishes and maintains a line of communication with the district EROs and electronic filing to provide program information in a timely manner.
- Establishes and oversees local procedures for taxpayer data protection, including encryption and password protection.

Qualifications: The TC must have a working knowledge of personal computers, software, and electronic communication systems and have access to e-mail and the Internet. Most TCs should also have tax assistance expertise and pass the IRS certification exam. Some TCs handling only non-tax issues such as hardware may not need certification.

Length of Service: The TC is appointed for a one-year term and contingent upon satisfactory annual review may be re-appointed for subsequent one-year terms.

Eligibility: The TC is eligible for other AARP or AARP Foundation volunteer positions.

Time Required: The position may require year-round availability. The time required depends on specific responsibility and the size and number of districts. The position is often busy during October and November, as well as during the tax season when an average of one or two hours per day is typically needed to respond to e-mail and resolve problems.

Training Required: The TC must acquire knowledge of e-filing procedures, including software and hardware issues, as well as a basic orientation to AARP. Specific required training will be provided by the TCS.

Travel Required: The TC conducts e-file or integrated training for volunteers, assists in the implementation and operation of e-filing sites, and attends meetings as necessary.

Appointment and Supervision: Most TCs are appointed by the DC, with concurrence by the SC and TCS. While most TCs report directly to the DC up to three TCs handling specific e-filing responsibilities for the state can be appointed by and report directly to the TCS with concurrence of the SC.

Scope of Authority: TCs either (1) assist the DC in all matters concerning the use of technology for e-filing of tax returns as well as automated administrative procedures or (2) assist the TCS in specific responsibilities of e-filing at the state level.

Working Relationships: Technology Coordinators maintain a close relationship with Technology Specialists, District Coordinators, other TCs, EROs, and e-filing volunteers.

Progress Review: The TC's performance is monitored on an on-going basis and reviewed annually by the District Coordinator and/or the TCS.

Available Resources: The TC will be afforded the necessary guidance, training and materials, which are available from the National Office staff, National Technology Committee, AARP field staff, SC, TCS, and IRS staff. Reimbursement for program-related expenses is covered 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.

TCS and TC Shared Responsibilities

Many of the responsibilities outlined in the Position Description for the TCS and the TC are similar except for the geographical area of responsibility. Where practical, it is the intent of AARP Tax-Aide for the District TCs, under the District Coordinator's supervision, to accomplish the TC task requirements on the district level with guidance and support from the State Technology Specialist. Many of the training tasks are shared with the TRS at the State level and with Instructors at the District level. This list identifies those joint tasks and the relationship between the TCS and the TCs for those tasks.

RESPONSIBILITY	TCS	TC
Develop and execute an effective e-file training program for EROs and all leadership positions.	Primary (State)	Primary (District)
Support the TRS and Instructors in developing and executing an effective e-file training program for Counselors	Primary (State)	Primary (District)
Implement procedures for electronic filing within established guidelines.	Primary (State)	Primary (District)
Maintain a hardware inventory.	Primary (State)	Primary (District)
Control hardware distribution, maintenance, upgrades and disposition.	Primary (State)	Primary (District)
Encourage efficient utilization of hardware (computers and printers).	Primary (State)	Primary (District)
Encourage solicitation of donated computer equipment.	Primary (State)	Primary (District)
Evaluate need for and recommend computer hardware and software.	Primary	Support

Shared Responsibilities (Continued)	TCS	TC
Orders hardware and software as appropriate	Primary	Support
Administer controls on e-file spending for supplies and recommend low-cost sources for e-file site supplies.	Primary	Support
Assist District Coordinators in implementing and maintaining automated administrative procedures within the district.	Support	Primary
Assist District Coordinators in selecting and establishing sites that can offer electronic filing, and in training volunteers to provide that service.	Support	Primary
Provide ongoing technical support to e-filing sites within the district.	Support	Primary
Verify e-filing site information with the ADS.	Support	Primary
Assist the DC's in the recruitment of e-file volunteers.	Support	Primary

ELECTRONIC RETURN ORIGINATOR (ERO) – POSITION DESCRIPTION

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

Purpose of Position: The Electronic Return Originator (ERO) works with the Local/Site Coordinator (LC), the Technology Coordinator (TC), and the Counselors to electronically file federal and state tax returns with the IRS and state Departments of Revenue via IRS- provided tax preparation software (*TaxWise™*) and the software provider (CCH).

Responsibilities of Position: Guided by the policies and procedures of the AARP Foundation Tax-Aide Program, an ERO:

- Transmits prepared e-files to the CCH Electronic Filing Center (Includes State e-files);
- Receives IRS/State e-file Acceptance or Rejection;
- Assures rejected e-file returns are resolved;
- Maintains required IRS and State e-file records (including master disk of Accepted returns) until the end of the tax season;
- Sends IRS copy of accepted 8453s to appropriate IRS Service Center;
- At the end of the tax season, sends to the TC, TCS, or IRS Territory Manager (TM) (a) encrypted backup media containing all accepted returns, (b) copies of all required Forms 8879 and 8453 and attachments, (c) all Acknowledgement Reports and (d) deletes all taxpayer data from computer(s);
- Provides reports as requested by the TC or TCS.
- Provides ongoing support to electronic filing Counselors by answering questions and addressing anomalies that occur during electronic filing procedures. Communicates problems to TC for resolution.
- Complies with the Confidentiality and Security of Taxpayer data document. This document is included in the Counselor Digest, Technology Management Guide, Policy Manual, and Extranet.

Qualifications: ERO must have a working knowledge of personal computers, software, and electronic communication systems. ERO must pass the required sections of the IRS certification exam to qualify as a Counselor and become proficient with the IRS supplied tax preparation software.

Term of Service: ERO is appointed for a one-year term and, upon satisfactory annual review and continued Counselor certification, may be re-appointed for subsequent one year terms.

Eligibility: ERO is eligible for other AARP or AARP Foundation volunteer positions.

Time Required: The position is most active during February through April.

Training Required: ERO must acquire knowledge of tax law (for reject resolution), electronic filing procedures, including software and hardware issues, as well as an orientation to AARP Tax-Aide program.

Travel Required: ERO assists in the implementation and operation of district e-filing sites and attends meetings as necessary. The ERO may be required to travel to several tax sites.

Appointment and Supervision: LC appoints the EROs with the concurrence of the DC. The ERO reports directly to the LC.

Scope of Authority: ERO assists the LC in all matters concerning the electronic filing of federal and state tax returns at assigned site(s).

Working Relationships: EROs maintains a close working relationship with the LC, e-filing Counselors, district's TC, and CCH for the electronic filing of federal and state tax returns.

Progress Review: The ERO's performance is monitored by the LC with feedback from the district's TC.

Available Resources: AARP Tax-Aide reimburses ERO for reasonable covered program expenses (usually just mileage) as set out in AARP Tax-Aide policy. The ERO cannot be reimbursed for "S" expense items.

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.

ERO Tasks

The ERO is usually the contact person for the site's EFIN and is a key person for e-file sites. The ERO is typically the senior e-filing volunteer at a site and has additional tasks as indicated below. EROs must be certified tax Counselors. AARP Tax-Aide considers the ERO to be the transmitter of e-files.

At the end of each day, or at least twice a week, the ERO should transmit all completed e-files to the CCH Electronic Filing Center using either a modem and CCH toll-free number, or the Internet. The CCH Electronic Filing Center will forward returns to the IRS and receive acknowledgements from IRS. These acknowledgements are then returned back to the AARP Tax-Aide ERO during the next transmission initiated by the ERO. IRS acknowledgements are typically available for downloading the following day. State acknowledgements are typically available a few days after the IRS accepts the e-file.

The ERO transmission of e-files to the CCH Electronic Filing Center may be made from the AARP Tax-Aide site or from the ERO's home. ***It is essential to always use the same computer for all transmissions for a given EFIN.***

Schedule of E-file Events The actual start dates for annual e-file activities can vary greatly depending on circumstances beyond our control. The following represents the normal time frame for the events listed

State/District Activity	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
• Develop/Maintain Local E-File Procedures	■	■	■	■	■	■	■	■	■	■	■	■
• Recruit ERO's, Maintain ERO Roster	■	■	■	■	■	■	■	■	■	■	■	■
• Maintain Equipment Inventory List	■	■	■	■	■	■	■	■	■	■	■	■
• Provide E-File Training Support to TRS		■	■	■	■	■	■					
• Obtain EFINs for New Sites		■	■	■	■	■	■					
• Review Site Hardware Needs & Order Hardware		■	■	■	■	■	■					
• Identify Site EROs			■	■	■	■	■					
• Attend SMT Planning Meeting			■	■	■							
• Assist TRS with E-File Related Counselor Training			■	■	■	■	■					
• Order Tax Software Programs from IRS-TM			■	■	■	■	■					
• Resolve Pre-Season Hardware and Software Problems					■	■	■					
• Conduct TC/ERO Training							■					
• Monitor E-File Sites and Provide Technical Support							■	■	■	■	■	
• Ensure Transfer of E-File Records to IRS and State Tax Agencies										■		
• Ensure deletion of all Taxpayer data											■	

Part Three: Security

Confidentiality and Security of Taxpayer Data

Whether e-filing or not, protecting the confidentiality and security of taxpayer data has always been a priority focus for this program and you the 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 stolen identities, this focus is even more critical and urgent. Leaders **must** ensure that all volunteers understand these 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.

We have taken the step of clearly noting that the certification of a Counselor now has two significant and critical components. First, the Counselor **must** train and pass the IRS test. Second, all must agree to the Standards of Conduct and note that agreement by signing the statement. We take these statements very seriously and expect that you will as well.

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 another volunteer, 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.
3. Do **not** send taxpayer data via regular e-mail. Taxpayer data can only be sent through *TaxWise*.
4. Forms 8879 with 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.

5. 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).
6. Appropriate steps to secure taxpayer data must be taken at all times. Any piece of equipment, computer (personally owned or site sponsor owned) and/or any external memory devices, such as a flash drive, on which taxpayer data resides **must** contain encryption software. Any taxpayer data **must** be in an encrypted file. This applies to **all** computers, including personally owned and site-sponsor-owned computers. Slave computers on a server that never have the taxpayer information, or a computer running *TaxWise*TM from a removable device that is encrypted do not require encryption software. If all taxpayer data is removed by *TPClear* or an eraser program from a computer or flash drive prior to its leaving the tax site, the equipment no longer requires encryption software since no taxpayer data is present. However, please make sure that you backup all files and data on an encrypted removable storage media prior to running *TPClear* or an eraser program because all taxpayer files and settings are deleted by these programs. More information on the AARP Tax-Aide encryption software and the *TPClear* program can be found on www.aarp.org/tavolunteers.
7. By April 30th, taxpayer data **must** be deleted and purged from **all** computers, personal or loaned, no exception. For IRS loaned computers, use the wipe disk program loaded on the IRS loaned computers. For non-IRS equipment, use *TPClear* (if not provided by your site leadership it is available for download on www.aarp.org/tavolunteers).
8. During the season, the operating system of any computer containing taxpayer data **must** be password-protected. Additionally, for multiple security reasons, the *TaxWise*TM Admin account **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. Please do not share your passwords with non AARP Tax-Aide volunteers. 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 us and 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.
9. Use the AARP Tax-Aide provided anti-virus and firewall software program to protect all AARP purchased and donated computers and contents from viruses and hackers. ***This software and license key should only be used on computers that are being used for AARP Tax-Aide business only; use on any other computer is prohibited.*** Update this software at least weekly. AVG Internet Security Suite 8.0 is the current version used by AARP Tax-Aide. The download link in AVG for our specific version can be found at <http://www.grisoft.com/doc/Downloads> under

products. The license key needed to download the product is *available from your supervisor or by emailing Taxaidetech@aarp.org for more information.*

10. If a volunteer uses a personal computer during the season for tax preparation, AVG or other anti-virus and firewall software must be installed (see #9 above for additional details on AVG downloads and installation). If a volunteer is not using AVG on a personal computer and feels that the anti-virus and firewall software being used is secure and reliable, regular updates **must** be performed. (At the end season, the volunteer **MUST** run the *TPClear* program, to ensure that all taxpayer data has been removed from their computer. More information on the *TPClear* program can be found in ‘The Technology Management Guide’ and on www.aarp.org/tavolunteers.
11. If possible, any site that uses two or more computers should consider networking. In a networking environment only one computer contains taxpayers’ 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 extra secured at all times when not being used. Personal computers should not be used as the Master computer, unless it is used **only** for the AARP Tax-Aide program during the season. ***Wireless networking of computers is being evaluated but is currently still prohibited by the AARP Tax-Aide program.*** More networking and configuration information is located on the AARP Tax-Aide extranet www.aarp.org/tavolunteers.
12. Taxpayer data must not be stored on site owned computers. It is advisable to use *TaxWise*TM Online when using site owned computers. If that is not possible as the site owned computers do not have high speed Internet connections, run *TaxWise*TM from an encrypted external drive (such as a flash drive). Information on how to encrypt removable storage media is located on www.aarp.org/tavolunteers in the Security and Confidentiality section.
13. States allowing the retention of e-file data for use the following season **must** allow the taxpayer to opt out of retention. If the taxpayer agrees to allow retention, his or her signature on the Authorization form is required. Only 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 on computers any earlier than January, preferably late January. More information on the Data Retention can be found in the “The Technology Management Guide” and on the AARP Tax-Aide extranet at www.aarp.org/tavolunteers.
14. Securely remove all taxpayer information from hard drives before disposal of computers. *TPClear* or an Eraser program will remove the data. CAUTION: The current version of *TPClear* may not work properly on computers that have VISTA installed as the operating system. See more information on ‘Unusable Equipment Disposition’ in the “Technology Management Guide” at www.aarp.org/tavolunteers.
15. Volunteers should 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 at a site, 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 Master 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 master 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 Master 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 *TaxWiseTM* (this applies to IRS, AARP Tax-Aide, and personal computers) and close the encryption software (AARP Tax-Aide computers). Closing the lid on a laptop may only put the computer in a state of "standby" or "hibernation", which means *TaxWiseTM* is still open and the data is vulnerable.
6. Sites should 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 customers.
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 paper lost, stolen, or damaged with taxpayer data residing on it.

Computers, removable storage media (external drive (such as a flash drive), floppy disk, CD,) and paper used for tax preparation such as Form 8879, backups and data storage contain information that is private to the taxpayers involved. Should these be lost or stolen with taxpayer data, 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.

- ❖ **1-800-424-2277**, ext 36021 or ext 36027 (during business hours), or 1-202-434-6021/6027 (after hours), *must* be called 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.
- ❖ Inform your volunteer supervisor about the situation.

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

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's 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.

Data Retention

Data retention is authorized, providing the below procedures are carefully followed. **Taxpayer data can be held for the following season only if the taxpayer(s) specifically authorize(s) the retention by signing the Data Retention Authorization on the AARP Tax-Aide Intake and Interview Form.**

The AARP Tax-Aide Intake and Interview Form includes the data retention authorization at the end of the form. **For multiple legal reasons, the AARP Tax-Aide version of the Intake and Interview Form must be used.** Use of the IRS Intake and Interview Form is prohibited for AARP Tax-Aide in all circumstances. (This means that NO AARP Tax-Aide volunteers should use the IRS form, even volunteers who do not plan to retain taxpayer data.) A copy of the current version of the AARP Tax-Aide Intake and Interview Form can be found on the www.aarp.org/tavolunteers web site, and printed copies can be ordered from AARP Tax-Aide Fulfillment for use at the site.

The signature of the taxpayer(s) on the AARP Tax-Aide version of the Intake and Interview Form will be authorization to retain taxpayer data for the following tax year. **The Intake and Interview Form must be returned to the taxpayer and must not be retained by AARP Tax-Aide volunteers.**

An electronic notation of the taxpayer's agreement to allow data retention must be entered in Preparer's Use Field 2 or 3 on the Main Information Sheet of the applicable taxpayer's return as a record of which returns can be retained. (The procedure for setup of field 2 or 3 is included in IRS Publication 3189 (Setting Tax Form Defaults) and can also be found on the www.aarp.org/tavolunteers (Extranet) site. Basically, field 2 or 3 is set to a default of "ASK TAXPAYER" and marked in red. When the tax return is prepared, this is changed to "RETAIN" or "DO NOT RETAIN" in response to the data retention question.) At the end of the tax season it will be the responsibility of the ERO to segregate returns with the electronic notation allowing data retention and to create an electronic file for carry forward of the data for the next tax year. This file will be retained during the off season by only one designated volunteer per state.

Forms 8879 (required if Self-Select or Practitioner Pins are used) 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. No 8879 forms are to be kept by AARP Tax-Aide volunteers beyond April 30th.

One person (designated by the State Coordinator and Technology Specialist) in each state should collect and store all retained taxpayer data (returns) in electronic form for distribution before the start of the following tax season.

The state's designated volunteer will keep the data in a locked media storage box, purchased by the program, in a safe location in their locked residence during the off-season. Please do not make any notation on the storage box that indicates that tax data may be inside including "AARP Tax-Aide." Simply label the storage box as "Property of AARP". The disks, CDs, or removable drives should be returned to the District that provided them via US mail or hand delivery before the start of the next tax season (see Item 7, below).

It is up to the TCS to determine how and when to distribute the taxpayer data at the "start-up of next season." That said, the data should not be forwarded to volunteers prior to January 1st of the following tax season. Volunteers should be cautioned that this data must be restored into an encrypted file on all computers. The data must be returned only to the site from which it came. It must not be shared with other sites.

IRS National SPEC staff in Atlanta has agreed that in all states Forms 8879 and 8453 will be sent to Territory offices by the end of April. AARP Tax-Aide volunteers must not maintain those forms or any other taxpayer data in the off season.

As always, taxpayer data must be deleted from each and every computer, including AARP Tax-Aide, IRS, and personally-owned computers, as well as storage media, at the end of the season. No exceptions..Taxpayer data may not be stored on individual equipment once filing season activities are completed. Deleting the information properly will prevent unauthorized disclosure of confidential information. *TPClear*, a program available on the Extranet will erase taxpayer data from all non-IRS equipment. (The IRS will issue separate instructions for deleting data and the *TaxWise*TM program from all IRS depot equipment.) All Taxpayer data is to be stored on CDs or other storage media and retained only by the designated individual.

Destroy any CD's or other media that have been used for backup purposes during the tax season. Where floppy disks are used it is recommended that they be destroyed by splitting the case and cutting the magnetic media with a pair of scissors. Formatting is not acceptable. Destroy a CD by cutting it at least in half using heavy duty scissors, or tin snips. Flash drives may be formatted in the usual manner since they just have solid-state memory. (Just be careful to not format your C:\drive!)

It is possible that the IRS or the Treasury Inspector General's Office may conduct audits to ensure compliance with these security guidelines. The IRS has stated that failure to comply could jeopardize grant funding and AARP Tax-Aide's participation in the Tax Counseling for the Elderly program.

Part Four: Hardware

Minimum Hardware Requirements

System requirements for *TaxWise™* 2008, as shown in the table below are, in general, higher than those for prior years. This change reflects Counselor experience, the growing complexity of Windows software, minimum requirements specified for the AVG Internet Security Suite, and recommendations by CCH for *TaxWise™*.

Please note that this information does not apply to computers running Vista which operating system itself requires considerably more power. No AARP purchased or IRS provided computers will be running Vista for Tax Year 2008

	A	B	C	D
<u>MINIMUM SUGGESTED COMPUTER REQUIREMENTS</u> <i>See Note 1</i>	Network Workstation. or Stand Alone computer* <i>*only if nothing else is available</i>	Stand Alone Computer or Network Workstation	<u>Server Computer</u> for a Network of up to 4 Computers	<u>Server Computer</u> for a Network of 5 to 10 Computers
Processor	266 MHz or faster. <i>See Note 2</i>	400 MHz or faster <i>See Note 3</i> CCH Recommend 800 MHz	1 GHz or faster	1 GHz or faster
Memory (RAM)	256 MB or more	256 MB or more	512 MB or more	1 GB or more
Available <u>FREE</u> Hard Drive Space <i>See Note 4</i>	1 GB	1 GB	1 GB	1 GB
Operating System	Windows 2000 with Service Pack 4 suggested for slightly better performance and reduced hard disk size needed. Windows XP Home or Professional with Service Pack 2 or 3	Windows 2000 with Service Pack 4 or Windows XP Home or Professional with Service Pack 2 or 3	Windows 2000 with Service Pack 4 or Windows XP Professional with Service Pack 2 or 3	Windows 2000 with Service Pack 4 or Windows XP Professional with Service Pack 2 or 3

Note 1:

*The minimum requirements published by CCH for running TaxWise™ on a stand alone computer state a minimum processor speed of **800 MHZ**. This does not mean that slower computers will not work.*

However if using a computer with a less than 800 MHz processor PLEASE DO NOT CALL TaxWise™ support to ask what can be done to improve performance. The answer will always be – use a more powerful computer!

Note 2:

Using a computer with a slow processor (something between 266 MHz and 400 MHz or so) will result in **noticeably slow performance** in TaxWise™, but TaxWise™ will run.

Note 3:

A 400 MHz processor is half the speed recommended by CCH so performance will be impaired. Please do not call TaxWise™ support to ask what can be done to improve performance!

Note 4:

Hard drive size noted is the amount of free space available on the drive for installing one year of TaxWise™.

Total hard drive size needs to be at least **6 GB if running Windows XP with Service Pack 3** or at least **4 GB if running Windows 2000 with Service Pack 4**.

TWO Minimum requirements:

800MHz Processor
Windows XP Professional Home Edition, or Windows 2000 Professional, (with the latest Service Pack)
512 MB of RAM
Mouse
800x600 color monitor with 16-bit color video card
Broadband Internet Access
Adobe Reader (version 8.1 or higher)
PCL6 compatible printer
Internet explorer 7.0 (with latest service pack)
Required Browser Settings:
Security Level: Medium
JavaScript: enabled
Download Files: enabled

Note: The site and/or computer being used for TWO should have firewall installed, configured and running as well as ant-virus software.

Minimum requirements provide adequate performance for many users depending on computer configuration. While TaxWise™ may run on configuration with fewer resources, CCH/TaxWise™ does not guarantee performance or capability. If a computer will run the Windows XP Operating System, it will run TaxWise™. However, performance will suffer to the point where Counselors may object. Since using a computer is better than preparing returns “by hand”, it is a local decision if lower power computers than noted above are used. If you choose to use such computers, some adjustment will probably need to be made to the AVG software (for example some functionality may be removed). However the AVG firewall (or equivalent) MUST be running if the computer is ever connected to the

Internet, and the anti-virus module must be operational if ANY external media are used (external hard drives, flash drives, CDs, floppy disks, etc.), unless there is POSITIVE proof that the media is virus free.

Site-Host's Equipment

At some sites the host organization allows AARP Tax-Aide volunteers to use the organization's equipment for tax preparation and e-filing. Every precaution must be taken to prevent unauthorized access to taxpayer data (see Part Three Security). Use of external hard drives is one way of utilizing host computers without having taxpayer data on the host's computer(s). *TaxWise™* On-Line (TWO) is another possibility for use on hosted computers and provides a very secure operating environment as no taxpayer data is stored locally (see Part Five, Software).

Donated Equipment, Supplies and Services

Volunteers are encouraged to seek donations of computer equipment and/or related supplies and services from business, firms, and individuals (see Appendix C, Accepting Donations). All donated equipment becomes the property of AARP Tax-Aide. However, the district receiving the donation should generally have first priority on its use. The AARP copy of the Donation Acknowledgement form for donated equipment should be mailed to the AARP Tax-Aide National Office via the TCS. The details and forms for accepting donations are included in Appendix C. For other than "ad-hoc" donations, any donor solicitation should be coordinated with the TCS.

Donated computers should meet at least the minimum hardware requirements for stand-alone computers as noted above. It is recognized that some donated computers might not be in operating condition (some donors may, for example, remove and destroy the hard drive). Donated equipment that meets the minimum standard should be returned to operating state at minimal cost to the program. Amounts spent must not exceed those noted under Equipment Repair. If a donated computer is received with an intact operating system then the receiver must make sure that effective license transfer is done (generally receipt of the install CD for the licensed operating system from the donor). See also Part 5, Operating Systems and Other Software, for information about TechSoup and obtaining new operating systems.

Donated computers that meet current minimum specifications for running *TaxWise™* should be included in the equipment inventory.

Loaned Equipment

It is not unusual for some businesses to have used or excess computers, including laptops, which they may be willing to lend to AARP Tax-Aide for the tax season. Banks, community colleges, hospitals and other civic-minded institutions will often allow AARP Tax-Aide to use spare computer equipment as part of their public services programs. Although loaned equipment has not been included on the annual inventory list in the past, new inventory procedures may require it to be listed in the future, if it meets *TaxWise™* minimum-system requirements (see Equipment and Inventory reporting Page 26).

Equipment Liability

It is the AARP and IRS position that recipients and custodians will take all reasonable care of the equipment they receive and use, including providing a safe and secure storage location. Equipment should not be left unattended during site sessions, and great care should be taken when transporting

equipment to and from sites. Within these guidelines, custodians will not be held responsible for damage or loss of the equipment.

Lost, Missing, or Damaged Equipment

Refer to the **AARP Tax-Aide Policy Manual** or Part Three of this guide for information on this topic. Even with reasonable care and security, equipment may be stolen or lost in fire, flood, or other natural disasters. Should a loss of AARP or IRS equipment occur, the state's TCS *must* be notified. Please tell your supervisor so he or she can get the information to the TCS.

Should a loss occur, the TCS should collect all of the details about the situation as soon as possible and refer to Part Three of this guide. Loss of AARP Foundation equipment should be indicated on the inventory. Loss of any equipment having a "Property of IRS" bar code label *must* be reported to the state's TM, the SC, and RC as soon as the loss is known. The RC, in consultation with the TM, will provide instructions on what action is required by the IRS. This usually includes providing an equipment description and a short written statement concerning the loss, for inclusion into the IRS survey report. Theft of Government property is a serious matter, and can result in a more comprehensive investigation.

Equipment Repair at the Local Level

The repair of minor equipment problems at the local level is an authorized "R" Code expense. (See Part Seven, Administration).

Due to the high cost of e-file equipment repairs, special care must be taken before authorizing repair. ***All equipment repairs above \$25 require prior written authorization by the TCS or SC.***

In view of the wide range of equipment being used at AARP Tax-Aide sites and the wide range of value of that equipment, it is impractical to establish definitive guidelines on all repair costs. The TCS should evaluate and consider the cost of repairs against the value of the equipment being repaired. For example, it is usually not cost effective to replace a hard drive in an older computer unless it can be done by a volunteer with no labor charge, possibly using a hard drive from equipment that was surplus or was to be recycled.

As a general rule, cosmetic issues should not be repaired. In order to keep a computer functioning, an expense of no more than \$200 should result in an anticipated life of at least three more years. Expenses greater than this threshold must be very carefully considered and approval from the National Technology Manager (TaxAideTech@aarp.org) is required.

Because printers are less expensive than computers, a \$50 repair cost limit has been established for printers. Printer repairs costing greater than \$50 should be carefully considered and require National Technology Manager approval.

Some of the IRS Territory Offices have technical staff that may be able to assist with troubleshooting and repairs. The TCS should contact the IRS TM to determine the availability of such help.

IRS Depot computers should be returned to the Depot for repair and replacement. The Depot has an Enterprise Service Desk for troubleshooting. The IRS support number will be provided with the laptop when it is shipped from the Depot.

IRS and site-provided equipment should not be repaired with AARP Tax-Aide funds.

It is recommended that, when possible, a computer-knowledgeable (technical) person be recruited as a volunteer to provide basic computer failure diagnostics and simple low-cost repairs when possible. Ideally each district should have such a technician.

Unusable Equipment Disposition:

IRS Depot laptops that become unusable must be returned to the IRS Depot. Any other equipment with a "Property of the IRS" bar code label must be returned to the IRS Territory Office to be surveyed unless IRS instructions are to the contrary. The TC should notify the TCS as soon as any equipment becomes unusable.

AARP equipment disposition should occur at low or no cost to the program. If the equipment is useable then donation to another organization may be appropriate. Recycling is highly recommended when possible. Mark the equipment as **EX** on the inventory list and carry it for at least one cycle (year) on your state's inventory list.

Note: It is essential that hard drives be 'wiped' clean with a program that will overwrite with zeros several times before a computer is disposed of. The Resource CD "Eraser" program has the capability to do this. If wiping the drive is not feasible, then it should be purposely damaged so that it is not usable before discarding.

When practical, usable parts, such as hard drives, power supplies, memory and floppy disk drives should be removed from the equipment to be discarded. These parts might be useable to repair other failed equipment.

E-File Equipment Storage

The adequate storage of equipment assigned to a district is the responsibility of that district. Equipment is typically stored by the individual who uses that equipment during tax season.

The equipment must be stored unless it is used for AARP-related business during the non-tax season. TCSs, TCs and equipment holders are encouraged to use, or allow the use of, the equipment for AARP Tax-Aide training purposes between tax seasons.

The guidelines below should be followed for storage of e-file equipment.

Computers: Temperature 0 to 120 degrees / Humidity 10% - 80%

Printers: Temperature 32 to 89 degrees / Humidity 40% - 70%

Toner cartridges: Temperature 32 to 95 degrees / Humidity 35% - 85%

Equipment should not be placed on the floor or stacked near the ceiling of uncontrolled temperature facilities (e.g., garage, shed, rented storage sheds).

After storing, computers and printers should be allowed to reach room temperature before being turned on; it is suggested this be overnight. Hard drive failure can result if the slightest moisture condenses on the drive. Laser printers may fail to print with any dampness on the drum.

Do not store laser printers with toner cartridges installed. Partially-used cartridges should be removed and sealed in a dark, airtight bag. A tightly wrapped green/brown/black plastic trash or lawn bag will work fine.

Advance approval by the State Coordinator, with the Regional Coordinator's concurrence, is required before e-file funds (Category "S" expenses) may be used for rental of storage facilities.

Printing and Print Cartridges:

In order to use as little toner as possible while producing a printout that is readable to the taxpayer, it is recommended that printers be set to "draft" or "economy" mode. This may require some experimentation as the method of setting this mode will vary by printer. Generally, to set the printer in economy mode, get the resolution down to 300 dpi (or lower if effective). Some printers won't give an option to set the resolution so "draft" or "Fast" might be the option. The specific option of "economy" exists on some printers, but may not result in particularly readable printouts, so test this before printing for taxpayers. When networking, the setting needs to be made on EVERY computer using the printer.

When purchasing cartridges, consider that not all cartridges are created equal. "Low cost" cartridges may be "short" on toner as will some new printers with "starter" cartridges. If available, the best buy is often a high yield cartridge even though the up front cost may be higher. For information on ordering and reimbursement for cartridges, see Section Seven.

Equipment Control and Distribution

The TCSs and TCs are responsible for control and distribution of all e-file equipment within their respective states and districts, except for AARP Tax-Aide volunteer's personally-owned computers.

Having an adequate number of computers and printers is basic to the success of the e-file program. It is essential to seek donations of new or used equipment in order to meet program needs; however be careful to avoid older substandard equipment that is unsuitable for the program. Equipment that is donated should normally be assigned to the district that received the donation.

When equipment becomes available through AARP or the IRS, TCSs should distribute it to the TCs based on need. The equipment may be shipped directly to the e-file volunteer. Equipment provided in this way will normally be shipped to an e-file volunteer via UPS or a similar carrier. Therefore, street addresses (not PO Boxes) are required. TCs should communicate their needs for equipment to the TCS as soon as the need is known. All requests for equipment from AARP or the IRS must go through the TCS.

Equipment Inventory and Reporting

The TCS is responsible for maintaining a current written inventory of every item of purchased, donated, and IRS equipment (computers, printers, projectors) and the person and contact information responsible for its custody. Each volunteer who transfers custody to another volunteer is responsible for informing the TCS of the transfer of custody. The receiving volunteer is responsible for certifying to the SC/TCS that he/she received the equipment and the accuracy of his/her contact information and the new location of the equipment. The TCS, with help from all involved volunteers, maintains an equipment inventory using the standardized inventory form. Some states also use Loan Agreements for the in-state transfer of equipment. A sample Loan Agreement form, which can be modified locally, is available on the Extranet.

Because we no longer track IRS equipment between seasons, the inventory reporting requirements at the end of the season no longer apply to IRS computers unless they are retained during the off-season (requires pre-approval from the TCS and the IRS Depot, and it is rarely given). During the season, the TCS should know where all equipment is located.

AARP-owned equipment, donated equipment, equipment purchased at the local level with donated funds and equipment purchased by National Office should be part of the reported inventory. New inventory procedures may also mean that tracking loaned equipment that meets the minimum requirements (See Page 21 for minimum requirements) may be necessary. This equipment includes desktops, laptops, printers, and projectors. If you use separate monitors, you may want to consider inventorying them locally, but monitors do not need to be included in the national inventory.

There are two reporting methods that need to be used in order to have complete and accurate inventory at the end of the season:

Equipment Inventory List: An Excel Spreadsheet (see “Equipment Inventory Form”), which contains cells for all of the equipment inventory requirements, is available on the AARP Tax-Aide Extranet (www.aarp.org/tavolunteers) and is for use in maintaining the required equipment inventory for all hardware.

By May 15 of each year, the TCS must update the state’s equipment inventory list and transmit an email with the inventory spreadsheet to the National Office (TaxAideTech@aarp.org) with copies to the State Coordinator and Regional Coordinator.

Absolute Software (Computrace) is installed on those AARP purchased laptops in 2005 or later and is used to help maintain an inventory of all of the AARP purchased Laptops. Registration of these laptops automatically gathers the same information that is given on the “Equipment Inventory Form”. Each computer custodian is encouraged to register or have the computer registered during the period from April 10 to May 15.

To connect to the Absolute website www.absolute.com, you need access to the Internet. Each TCS will be given a user account and be assigned read and update privileges for all AARP- owned laptops assigned to the state.

Asset Tags All AARP owned equipment must have an asset tag to aid in tracking inventory. ***This includes equipment received by donation.*** Asset tags can be developed locally, but should not contain the word “Tax” or “Tax-Aide”. “Property of AARP Foundation” or just “AARP” is OK.

If your state already has a system that tracks equipment by asset numbers there is no need to modify it. However a suggested format for asset numbers is:

TSSSDD####

Where T stands for AARP Tax-Aide

SSS is the state, for example CA4, OR1, etc.

DD is the District number or the identifier within the state

And ##### is a “sequence” number.

This results in a “number” that is the same length as the IRS barcode number and should be unique. The number would stay in place even if the computer (or printer) got moved to another District or State. Note that the letter “T” should precede the asset tag number for any new AARP supplied

computers (e.g. Txxxxxxx) where xxxxxxx is the number shown on the asset label attached to the computer.

IRS-Provided Printers

The IRS has provided AARP Tax-Aide with a limited number of printers. All of these are provided on a loan basis. The recipient volunteers are expected to keep and maintain the printer(s) unless requested to return them, or until they elect to leave the e-file program. TCSs and TCs may need, from time to time, to reallocate this equipment based on need and actual number of e-filed returns. Requests for any reallocated equipment should be submitted to the TCS stating the intended use and expected output. High volume sites may warrant first priority.

The IRS will provide a limited number of replacement laser cartridges for loaned printers. For both IRS- and AARP-owned printers use of re-filled cartridges is discouraged. Re-manufactured cartridges from a reputable dealer have been found to be acceptable.

IRS Depot Laptops

The IRS lends laptop computers to various volunteer programs including AARP Tax-Aide. The loan is currently for the tax season only. IRS Depot laptops are allocated by the National Leadership Team by AARP Tax-Aide Region. Regional Coordinators are responsible for allocation to States within a Region. Order placement usually starts in July for the following tax season, and is the responsibility of the TCS in consultation with the SC, DCs, TCs, and LCs involved. Shipments generally begin in early August and continue until the first week of January.

Laptops are shipped by the Depot directly to the parties identified on the orders. Shipping and packaging material should be retained to return laptops to the Depot soon after the end of the tax season. Shipping costs are paid by the IRS and return labels are either provided with the incoming shipment or will be made available later.

All loans from the Depot are covered by a Numbered Property Loan Agreement which must be signed by the recipient. It is the responsibility of the recipient to keep track of the equipment, and to record the return of the equipment at season end, including the shipment tracking number. Depot laptops are identified using the IRS Asset Number together with (usually) the laptop serial number.

For IRS Depot Laptop Support, call 1-866-743-5748, option 2 or e-mail to mits.eues.enterprise.service.desk@irs.gov for assistance with the following issues:

- Missing components (e.g., mouse, drive, power cord, etc.)
 - Broken components (e.g., mouse, drive, etc.)
 - Inventory issues (packing list/property loan agreement do not match; all computers listed not received)
- Operating system (computer will not boot; screen is blank, etc.)

AARP Hardware Warranties

Warranties vary by manufacturer and purchase. Check with the hardware manufacturer to determine if equipment is under warranty. Most computer manufacturers have a “warranty status lookup” capability on their support web page. Epson projectors purchased by the National Office have a 3-year warranty. Epson’s phone number is 562-276-4394. HP laptops and printers purchased by the National Office have a 1-year warranty. The phone number for HP support is 1-800-474-6836.

Part Five: Software

Tax Preparation Software

The IRS provides AARP Tax-Aide with tax preparation software at no cost to the AARP Tax-Aide Program. This software is a slightly modified version of a commercial product and is provided for electronic filing only. It is not to be used to file paper returns except for those returns that do not qualify for electronic filing.

The cost to the IRS is substantial; therefore, the IRS places restrictions on its use to assure that it will be cost-effective. The IRS limits the number of software packages to one for each AARP Tax-Aide site that has a valid EFIN and e-files a sufficient volume of returns to justify the cost.

DCs or TCs should request, via their TCS, tax preparation software packages for all electronic filing sites within their district. The IRS requires that each software order have a valid EFIN as well as a unique SIDN. Software is shipped directly to the EFIN contact person. The software license allows that software to be installed on all preparing computers that use that EFIN, as well as on one transmitting computer, which may be located in an AARP Tax-Aide volunteer's home.

There are only two exceptions to this one-site, one-EFIN rule. CCH has agreed to allow an EFIN to be used at more than one site if the following conditions are met:

1. A site serves as a base site, but offers free tax preparation to clients in underserved communities on an ad-hoc basis.
2. A partner or coalition who operates a tax preparation site also offers free tax preparation services at a one- or two-day site.

Note: See IRS Publication 3189 for more detail and examples of the above two cases.

The method of ordering software used by AARP Tax-Aide personnel has varied from year to year. Actual orders to CCH are placed by IRS SPEC personnel, *but only after the AARP Tax-Aide National Office has approved the Site for software*. AARP Tax-Aide and the IRS will provide detailed ordering instructions to TCSs each year.

Care must be taken to ensure software is ordered only for sites that are expected to have reasonable productivity, and the receiving party should be able to accept delivery during the software delivery period, typically mid- to late December.

Understanding and addressing some of the issues with software ordering (STARS/VMIS relationships)

Although software is ordered by TCS's through the IRS, before the IRS will place orders with CCH, they verify with AARP that the sites are recognized AARP Tax-Aide sites. This is done by comparing information in the IRS database (STARS) with that in the AARP database (VMIS) on a regular basis. VMIS information is updated and maintained by the ADS, Administration Specialist. In the event a site seems to be incorrectly entered in the IRS database, send an email to the AARP National Office volunteer technician with a short description; identify the site, and the IRS person that you are working with on the issue. The National Office will send the issue to the STARS administrator who can hunt it down, correct it, and communicate its resolution.

Business Justification

EFINs that did not produce any returns the previous year will be unable to order software packages for the coming season. For EFINs that produced between 1 and 34 accepted returns this past season, AARP Tax-Aide National Office must provide business justification to the IRS for ordering software for those EFINs. Some possible justifications as described by the IRS include the potential increase in e-files at new sites, the in-process consolidation of ineffective sites, and serving rural sites.

The justification is not limited to the above. TCSs should communicate the justification to the State Coordinator who should screen the justification before it goes to the Regional Coordinator. The Regional Coordinator will communicate satisfactory justifications to the National Office. ***Justification must be approved before software can be ordered.***

Note: Since the current season's tax software package may not be available until December, the previous year's software may be used for training purposes. The State TRS will be able to supply further information on training with *TaxWise*TM.

Alternative Tax Software (TurboTax, etc.) Prohibited

*TaxWise*TM is the only software that may be used by AARP Tax-Aide volunteers to prepare and e-file tax returns. Volunteers ***must never*** use alternative software such as TurboTax, TaxCut, etc. for tax preparation while acting as an AARP Tax-Aide volunteer. The use of such software may violate software copyright laws and expose volunteers and the program to unnecessary liability.

Those sites found to use alternative software, particularly unlicensed software, will have that site shut down and all IRS and AARP equipment at the site returned to the program for redistribution.

***TaxWise*TM Online (TWO)**

*TaxWise*TM has an online tax preparation capability that may be used where a site has broadband access to the Internet. Although relatively few potential sites have broadband access, where it is available, TWO makes an excellent choice. One of the major advantages of TWO is that all taxpayer information is stored on *TaxWise*TM computers and not on AARP 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 an anti-virus program installed 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.

Any site planning to use TWO should run the speed test link below, from each computer at the site:

<http://speedtest.taxwise.com>

If the results of the speed test indicate the communication speed is less than 800 kilobytes per second, TWO may not be the best product choice for your site. Communication speed has a direct impact on users' satisfaction with *TaxWise*TM. Slow communication speeds cause slow response times which, in turn, increase the amount of time required to prepare a return. Also be aware that service providers may limit capacity which could slow TWO performance.

*TaxWise*TM desktop users who want to view *TaxWise*TM Online or want to use *TaxWise*TM Online Training to train their volunteers, may access *TaxWise*TM Online Training at <https://twonline.taxwise.com/training> using the ADMIN password they established for accessing the *TaxWise*TM support site. If they can't remember their password, they can reset it. The password will reset to their desktop registration code. Access to *TaxWise*TM Online Training by *TaxWise*TM desktop users will **end December 31, 2008**. If you experience problems accessing the site, send an email to two@taxwise.com.

For more information on *TaxWise*TM Online, including a list of the pros and cons, please refer to IRS Publication 3189. Also, some AARP Tax-Aide training materials include information on its use.

Operating Systems and Other Software

Most software used in the AARP Tax-Aide program is used for preparing tax returns and is provided by the IRS. However, some donated computers or those that have had their hard drives replaced or have undergone other repairs may need to have a new operating system installed. New copies of Windows XP can be obtained at a very reasonable price through a special program that Microsoft participates in known as the TechSoup Stock Program.

TechSoup Stock is an organization that provides nonprofit organizations and public libraries with donated and discounted technology products from many companies, including Microsoft, Adobe, and others. Most products are free; however TechSoup charges an administrative fee for each license to cover their costs of maintaining the web site and processing the applications for products. Although a variety of products is available, most of them are not applicable to AARP Tax-Aide. In most cases our reimbursement policies preclude payment for them anyway. However, operating system procurements through TechSoup are an exception. They can be reimbursed (Code S).

Microsoft XP Home is the only stand-alone version of Windows that is currently offered by TechSoup, but always check their web site for updated information. However, XP Professional upgrades are available and the NTC recommends that XP Home be immediately upgraded to XP Professional, primarily for security reasons. The administrative charge is \$15 per license, with an annual limit of 20

licenses. XP Professional upgrade licenses currently are available for \$8 each, with a 2-year limit of 50 licenses.

You may peruse the www.techsoup.org web site to become familiar with the procedures and the available products. You must be a registered agent and your organization (typically the State) must be registered to order products. Many States have already established an account with TechSoup so this is the first thing that needs to be checked. Often a previous TCS or other individual has established a user account and registered your state organization. If this is the case, you must obtain the account login and password from the previous registered agent. Once logged in, you may change the organization address (which is the address for delivery of products) and update the e-mail address via the edit organization screen. Note, however, that changing the organization address can result in a 3-week delay in the shipment of products.

If you need to set up a new account, follow the step-wise procedures on the web site. You must first join TechSoup, filling out a simple form to do so. It is necessary to mail or Fax to TechSoup a copy of the AARP Foundation 501(c)3 letter so the non-profit status can be confirmed. A copy of the Tax-Aide 501(c)3 letter is available on the www.aarp.org/tavolunteers web site under the Forms tab. You must also include a cover letter to explain why the local organization address differs from the 501(c)3 letter address. An example of such a cover letter is included in Appendix D. A .pdf fill-in application/qualification form is available on their web site: www.techsoup.org/stock/TSSQualForm.pdf. This form and the attachments can be faxed in to them. The web site FAQs are quite helpful and they also provide a live person to assist if needed. You can also send an e-mail to taxaidetech@aarp.org and a member of the NTC will contact you to assist.

Windows Vista

There continues to be only limited AARP Tax-Aide support for the Windows Vista operating systems (Basic, Premium, Business, or Ultimate). No AARP Tax-Aide-owned laptops or IRS Depot computers will be running Vista for the 2008 Tax Season. Although *TaxWise*[™] 2007 and 2008 will run on Vista, updates to Vista's default security settings may be needed. Earlier versions of *TaxWise*[™] have not been tested on Vista by the NTC.

Part Six: Site Operation

AARP Tax-Aide Electronic Filing Sites are staffed by trained and IRS-certified Counselors and at least one Electronic Return Originator (ERO). Both EROs and Counselors are qualified to prepare electronic tax returns, but only EROs transmit e-file returns to the IRS. EROs report to the site's Local Coordinator (LC) and are supported by the Technology Coordinator (TC).

Site Identification Number (SIDN)

Each AARP Tax-Aide site must be listed with the National Office before it will be recognized by the IRS. It is locally assigned a site identification number (SIDN) which is issued following an IRS system that uses the following format:

- ID letter: S (Indicates that this number is for a volunteer site)
- Digits 1 & 2: designates IRS Territory
- Digit 3: (always 0)
- Digit 4: indicates an AARP Tax-Aide site (always 5)
- Digits 5-8: Assigned by AARP Tax-Aide to indicate district and site. Also designates "state" when more than one "state" is within an IRS Territory.

The state Administration Specialist maintains this information. It is with the SIDN that the IRS quantifies the number of taxpayers served by the AARP Tax-Aide program. The ***SIDN is required by the IRS*** to be used by volunteers to identify every tax return, paper or e-file.

Electronic Filing Identification Number (EFIN)

Every AARP Tax-Aide e-file site must also have an Electronic Filing Identification Number (EFIN), issued by the IRS, before software can be ordered for that site. Any number of Counselors at a site can prepare e-file tax returns using the site EFIN.

With two exceptions, each site (physical location) must have a unique EFIN. The two exceptions are:

- 1) The site is a base location with only occasional ad-hoc service at remote locations (less than five days during a tax season).
- 2) The "site" consists of several physical locations, each open less than one week during the tax season.

This arrangement was agreed to between the IRS and CCH so that CCH could be properly reimbursed for use of its software.

There are three types of EFINs available: a normal EFIN that, with the above exceptions, applies to a single site, a TRANSMIT (XMIT) EFIN that is used so that one computer can transmit returns to CCH for several sites, and a RELATIONAL EFIN which may not be used in tax year 2008 for the AARP Tax-Aide program due to the new consent requirements.

Obtaining EFINs

To obtain an EFIN, the TCS, or his or her designee, must submit IRS Form 8633 (Application to Participate in the IRS *e-file* Program) to the IRS in Andover, MA, for approval. The form is available with instructions at www.irs.gov; however, the instructions printed in IRS Publication 3189 should be followed when completing the form. Several fields on this form are handled differently for volunteer organizations, including a waiver of the requirement for fingerprinting.

Requests for a new EFIN may be initiated at any time. If used for sufficient e-filing in the prior year (see Business Justifications page 30), an EFIN will still be valid for the next tax season. EFINs should be requested as early as possible after August 1. Later in the year, the normal three-week process time may stretch out to six or eight weeks and lost applications may occur. Many states have found that EFIN application and control by the TCS (or a single designee) avoids subsequent issues and this approach is therefore recommended.

An EFIN may be obtained by either mailing the 8633 application to IRS Andover, MA or sending it by electronic means at www.irs.gov. You may follow up or make corrections to an EFIN, such as a revision to the site location or contact person, by phone. The phone number at Andover is 1-866-255-0654 for EFIN matters. If after one month the applicant has not received the EFIN approval letter, he/she should call Andover to determine the status. Assistance can also be provided by the IRS Territory Manager's representative for the state, who can obtain direct access to the EFIN database.

It is important that the TCS maintain a master file of all EFINs, the assigned sites, and the respective contact person for each (normally the ERO). Sharing this information with the SC and ADS is recommended.

Online EFIN Administration

For electronic access to Andover, the responsible individual (TCS or designee) must first register on line. After obtaining approval, this individual may apply for new EFINs or update existing EFINs directly (assuming he/she is the responsible individual on the original application). The process is started on www.irs.gov by selecting the Tax Professionals tab, then the e-services link for either registration or for log in.

The IRS Andover Center database contains records on all EFINs, and is the Center that processes and maintains these records. On-line access to the records for a particular EFIN (or for a collection of EFINs) is available for the person designated as the "Responsible Official" on the EFIN application but to no one else. To establish on-line access to the Andover database, one must become an authorized e-services provider. The application process is discussed in some detail in the E-file Administrator Guide, IRS Publication 3189.

Becoming a registered e-services provider is a two-step process. First you must apply online per Pub. 3189. Subsequently, you will receive a letter from the IRS with the information needed to go back on line and complete the application. This process can take more than a week to complete.

Some states find it advantageous to maintain centralized control over their EFINs. For example, if the TCS is the only person authorized to apply for EFINs for the state, he/she will have direct access to the Andover EFIN database for all those EFINs. With such access one may process the application for a new EFIN or make changes to an existing one while online. Changes might include such things as the assignment of a new ERO or moving a given EFIN to a new address. This method simplifies EFIN administration considerably, avoiding the need for mailing or faxing material to Andover. Also, once one has online access to a particular EFIN, there is an option to add an additional Responsible Official who can then also access and make changes to that EFIN.

In some cases EFINs for a given state were originally applied for by various individuals who signed as the Responsible Official (block 8 on Form 8633). In these cases the process of adding another individual as the Responsible Official is a bit cumbersome but well worth the effort. It involves either asking the current Responsible Official to sign up for an e-services account, or alternatively, it requires the submission of a paper EFIN change, signed by the replacement Responsible Official. There is currently no method for instituting changes to the Responsible Official fields for several EFINs by completing a single form.

Local IRS SPEC contacts can often be helpful if one encounters problems. One may also contact the IRS e-file help number, 866-255-0654.

Suggested Site Organization

Large sites with five or more computers: Some larger sites still use distributed computing – that is, each computer has a copy of *TaxWise*TM on it. This arrangement requires the site administrator to gather downloaded returns daily as well as insure that each computer is updated during the tax season.

The preferred method is to establish a wired local area network (LAN – see Networking *TaxWise*TM later in this section), which provides an increase in security and productivity as well as a reduction in administrator work load. *TaxWise*TM is installed on a dedicated server, and the other computers are set up as workstations. Computer-to-printer service may vary from using a combination of wired cables and switches to a wireless arrangement from the server to the printer only. Wireless connections between workstations and the server or printer should only be used for printer sharing and not for running *TaxWise* from a server. Running *TaxWise* from a server using a wireless LAN is not recommended.

Larger sites, and some medium sites, also make good use of a Client Facilitator or greeter to help ease the load on Counselors.

Medium sites with three to five computers: All computers share one or two printers, depending on the site layout.

Small sites with two computers: The two computers are linked to a single printer.

Quality Review

Opinions differ on the preferred procedures for quality review. In all cases, the quality review should be conducted prior to printing the return. The least preferred method is to conduct a quality review on a printed copy of the return.

Some maintain that conducting the quality review on the originating computer, especially at large and medium sites, is faster because both the Counselor who prepared the return and the quality review Counselor can work together to verify entries. In addition, if errors are found, these errors are less likely to be made in the future by the originating Counselor.

Others take the position that carrying out the quality review procedure on a different computer, such as on the server or by backing up the return and restoring it to a dedicated quality review computer, is a more independent review and that the Counselor who prepared the return is able to start on another return without waiting for the completion of the quality review. (Note that a *TaxWise*TM backup is encrypted during the back up process, so the transfer medium does not have to have a separate encrypted folder.)

At small sites it may be preferable to conduct the review on the originating computer.

Use of *TrueCrypt*

For security reasons, all *TaxWise*TM software should be encrypted. On AARP Tax-Aide computers and any flash drives used in volunteers' computers to run *TaxWise*TM, everything in the UTSXX folder should be within a *TrueCrypt* volume. For IRS computers, the entire hard drive is encrypted and no further steps need be taken (although it is acceptable to install *TrueCrypt* on IRS computers). It is not necessary to install *TrueCrypt* on flash drives used only to transfer returns from one computer to another, since *TaxWise*TM backup files are already encrypted. Information on use of *TrueCrypt* may be found on the AARP Extranet (www.aarp.org/tavolunteers).

Backing up Returns during the Season

At the end of each day at distributed computing sites, all returns completed that day – paper and e-file – should be backed up and transferred to the transmitting computer. Some volunteers recommend that these returns then be moved to a User called TRANSFERRED until verification that they have been successfully restored to the transmitting computer. Following IRS notification of acceptance, these returns should then be deleted to further guard against unauthorized disclosure.

E-File Reporting

Perhaps the best records are those provided by *TaxWise*TM on an occasional basis during the season and after the season is completed. Assuming that the SIDNs and EFINs were properly handled, these are the most accurate records available and are used by our National Office to assist in decision making relative to next season's equipment allocation and funding distribution.

End of Season Record Transfer

During the tax season, EROs maintain the IRS backup copies of signed Forms 8879 (for all returns) and 8453 (if additional documents are required), with appropriate attachments, for e-filed returns that have been accepted, as well as the Acknowledgement records for these returns.

The IRS requires all tax preparers to retain the following information:

- 1) A signed copy of Forms 8879 and 8453 (if used) with all appropriate attachments
- 2) A master backup disk with images of all electronically filed returns
- 3) A copy of the Acknowledgement Reports for all returns.

Paid preparers are required to retain this information until December 31 of the year after the filing year of the return. **However, since AARP Tax-Aide does not operate as a paid preparer and is not in operation for the entire year, copies of Forms 8879 and 8453 should not be retained, but transferred to the IRS Territory Manager (and, if required, to the state revenue department) periodically during the tax season (no later than April 30).** The backup disk and Acknowledgement Reports should be sent at the end of the tax season. The TM will provide postage-paid mailing labels. AARP Tax-Aide will not pay postage for these mailings, but boxes or envelopes for shipping are a reimbursable “S” Code expense. Subsequent inquiries from the IRS Service Center, such as for missing 8879s and/or 8453s, should be immediately forwarded to the TM for resolution, since that office will then have all of the records.

The TM will verify that the IRS backup of all returns can be read. Taxpayer data for which a retention authorization was signed should also be backed up and provided to the state-designated off-season “data retainer,” usually the TCS or the SC. This person should also double check that the backup can be read. When both recipients have verified the viability of the backups, the data must be cleared from all computers used in the program (see Data Security, page 14).

Some local IRS staff have asked that AARP Tax-Aide volunteers provide the office with a hard copy of the 1040 for an e-filed return. Please advise your local IRS staff that you have been specifically instructed *not* to prepare 1040 copies for this purpose. Volunteers should not be asked to retain, even if only to mail later, taxpayer data not absolutely required by Revenue Procedure 2000-31 and Publication 1345, the E-File Handbook. If local IRS staff has any additional questions or concerns, please ask them to call the AARP Tax-Aide National Office at 1-800-424-2277.

Many states have forms equivalent to IRS Forms 8879 and 8453. Because data-retention and season-end requirements and procedures differ among states, the TCS should determine the appropriate requirements and promulgate them to TCs and EROs before the start of the tax season.

The IRS requires that all taxpayer information be kept confidential and that all records containing such information be stored in a secure place (preferably in a locked cabinet). In addition, as noted previously, all taxpayer information must be erased from all computers used in the program after the end of the tax season.

Establishing E-File Sites

Traditionally, with paper tax returns, the strategy was to maximize the number of AARP Tax-Aide

sites. Many sites had two or three Counselors and were open only a few hours for one or two days each week. As more and more AARP Tax-Aide sites shift from paper filing to e-filing, ***attention should be given to consolidation of very small sites into larger sites***. E-filing is more efficient at sites with four or more computers with sufficient Counselors available to be open multiple days each week.

For e-filing, very large sites, open several days per week and with four to eight Counselors per shift, are best. The ideal site is one that is easily accessible and where computers and other equipment can be left in place from day-to-day or stored in a secure space. Consolidation of smaller sites into larger sites is a major goal for effective e-file site administration and requires effective leadership at the local, district, and state levels.

The TCS should provide technical guidance to the DC and TC in determining what level or type of e-file service each AARP Tax-Aide site should provide. Sites include:

E-File Site: Electronic filing-only is performed at these sites, except of course in event the return is ineligible for e-file. This method is becoming the norm for sites that prepare enough returns to qualify for an EFIN, where adequate equipment is available, and where there are no state requirements for filing paper returns.

Combination E-File/Paper Site: Both electronic filing and normal paper returns are prepared at these sites. This tends to be a transitional situation as a site converts from paper to e-filing but may be a site in a state offering refundable credits for those who fall below the Federal filing requirements and are thus ineligible for e-filing.

No E-File: In small low-volume areas, outfitting a site with the equipment and software required for e-filing may not be cost-effective. Without consolidation, sites that do minimal federal returns a year are not good candidates for separate e-filing sites. These sites might instead be good candidates for roving e-file visits.

Roving E-File Provider: Under this concept, Counselors take laptops to rural areas, nursing homes, or to shut-ins to provide e-file capabilities on a scheduled basis. If these sites meet the second EFIN exception, and all transmissions are done from a single computer, only one EFIN is needed with this model. Although this system can provide e-file capabilities to sites that would not otherwise have it, the cost may be prohibitive. Before establishing a roving system, an estimate of the travel expenses should be provided to the State Coordinator for approval.

Maximizing E-File Resources:

Electronic filing resources, computer-oriented personnel, equipment, and e-file training, are scarce and expensive. The TCS should review each year's e-file records and, when warranted, make recommendations to the DCs and TCs on ways to maximize available e-file resources. Reallocation of computer and printer equipment among districts may be necessary to maximize efficiency. EFINs may also have to be repositioned to ensure productivity of software.

Unless a site meets one of the two allowed EFIN exceptions, it can be difficult to provide enough computers to meet the needs of many sites. Computers may need to be shared among several sites where each site has a different EFIN and SIDN. Although there are ways to accomplish sharing of

computers across multiple EFINs by changing the *TaxWise*TM setup files, this technique is too complex for many Counselors and Local Coordinators to use on a regular basis.

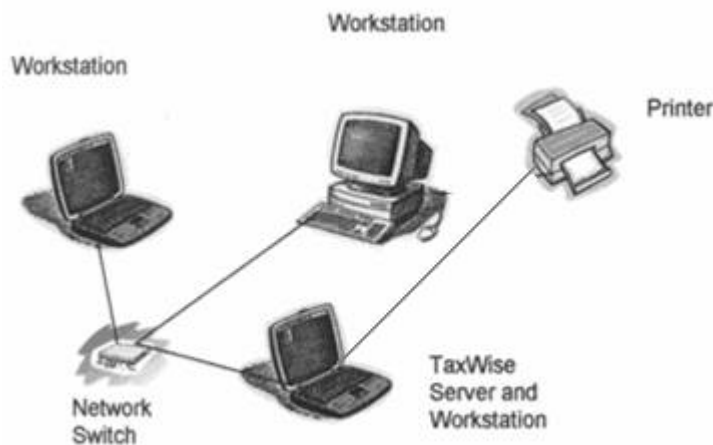
A process is under development that will allow for multiple copies of *TaxWise*TM to be installed on the same computer, and to allow simple switching between “sites” by choosing them from a menu. Each copy of *TaxWise*TM will be independent from the others and there will be no danger of *TaxWise*TM database corruption. Such a process will also accommodate sites that use XMIT codes and will also accommodate computers being used as a transmitting computers for one or more of the sites. The process is expected to be ready for use for use with *TaxWise*TM 2008, and will accommodate prior years of *TaxWise*TM.

Further details will be provided on the AARP Extranet as soon as they become available.

Networking *TaxWise*TM

It is both difficult and expensive to train, equip, and support e-file volunteers in small sites dispersed throughout sparsely-populated areas. As mentioned above, small, low-volume sites should be consolidated into one centrally located site whenever possible. Larger sites allow better utilization of available equipment, volunteers, and publicity.

At some large, consolidated sites (Super Sites) the site hours/days can be increased and shifts established for the available e-filers to allow several counselors to use the same equipment. Such Super Sites can also better utilize the available tax law and e-filing expertise of the volunteers. Establishing a Local Area Network (LAN) for computers and printer sharing can prove extremely cost effective.



Many sites are now successfully using simple Local Area Networks (LANs) to improve productivity and security. Almost all computers being furnished through AARP purchases and all IRS Depot computers are already “network ready” and with the proper connectivity and software can easily support networking. Using LANs at sites is strongly encouraged. A typical wired network

configuration is shown above. Some sites prefer to have the printer connected directly to the server computer, where they also perform quality review.

A LAN provides numerous advantages, especially to the site e-file manager:

- Better security - only one computer contains taxpayer data,
- Only one computer requires *TaxWise*[™] updates,
- Only one computer needs to be backed up,
- All computers have access to all returns,
- Quality review can be conducted from any one of the workstations,
- Printer sharing is easy – printer switches are not required.

Network hardware is quite reasonable in price, if purchased through an Internet source, requiring only a multi-port switch, which handles all of the queuing and sharing, and inexpensive cabling to connect to each computer. Users are encouraged to purchase 8-port switches, since the cost differential over those having fewer ports is minimal.

The server computer should be the best one available. An uninterruptible power supply should also be used for the network switch and for the server (unless a laptop is being used) to prevent a power interruption from taking down the entire network. This is especially important for areas prone to power outages or for sites using extended power cords which are subject to accidental disconnect.

Caution: For security reasons, the server computer should *never* be connected to the Internet while in use for tax preparation at a site.

Some sites that are not quite ready for full networking might benefit from printer sharing. They may employ wired printer-sharing without going to full *TaxWise*[™] sharing; however, this requires that *TaxWise*[™] be installed on each computer. This approach, although less desirable, can often be a first confidence-building step toward full networking.

Wireless Networks

Although often very convenient, wireless networks present security concerns and are not recommended, except for printer sharing. Passwords and encryption may keep casual hackers from getting access to a wireless network itself. However, unless file sharing restrictions are properly set up, much of a computer's contents might become available to a more determined attack. In addition, there have been known to be reliability issues with wireless networks, related to the environment they are used in. Therefore, wired networks are strongly encouraged for *TaxWise*[™] sites.

Note: AARP Tax-Aide is currently researching wireless networking and allowing it for secure *TaxWise*[™] wireless sites that fit certain criteria. More information will be available after the printing of this document. Until then, wireless networking for *TaxWise*[™] sites is prohibited.

Detailed instructions for networking may be found on the Extranet. Those instructions include additional information on equipment as well as recommendations for hardware purchases. If these instructions are carefully followed, such setups have proven to be easy to use and reliable. The *TaxWise*[™] Knowledge Base also has some useful instructions and hints on networking.

Using a wireless connection to the Internet to transmit returns to CCH is an acceptable practice, since in this case return data is encrypted by *TaxWise*[™].

Cloning Copies of *TaxWise*[™] to Other Computers

There are many advantages to having EROs and Counselors learn how to set up *TaxWise*[™] and apply updates throughout the season. After all, where will the next group of TCs, and TCSs come from? However, not all Counselors are particularly computer savvy, and it may be preferred to conduct the season setup in a simpler way by using a clone, especially if there are a large number of computers to prepare.

A *TaxWise*[™] clone is one or more files (usually on a CD or on a flash drive) that can be used to transfer and install *TaxWise* from one computer to other computers. After a given computer is set up with all of the defaults and site-specific information, the *TaxWise* folder may be used to copy this setup to other site computers. Care should be taken, however, that such a copy is secure at all times to protect the registered EFIN(s) and employer data base within.

For AARP computers, the best approach would be to copy the *TrueCrypt* container file to a CD or flash drive and then to other computers. Because the *TrueCrypt* folder is itself encrypted, there is good security when the transfer is made this way.

Some states, such as FL1, have created systems to automate the cloning process and have made the process widely available. If you choose not to use this process, a simple clone will also work. Copy all C:\UTSxx files to a CD or flash drive and from there to the C:\ drive of another computer. Then run C:\UTSxx\TWTech\setup.exe to install. This could also be done to set up IRS computers where the transfer is made from one computer encrypted with the Secure.doc program to another. At all times the transfer medium should be closely guarded, since the information being transferred may include carry-forward and other sensitive data in unencrypted form.

A slightly more complex clone is to zip all files into a *.zip file, then use a program such as Chilkatzip.exe to create an executable file that can be set up to easily install a clone to another computer with the same setup files, the same defaults, etc.

Regardless of the complexity, using a *TaxWise* clone is just a way to transfer and install *TaxWise* with the same defaults, etc., to other computers. More details as well as instructions on cloning are available on the www.aarp.org/tavolunteers web site.

Part Seven: E-File Administration

Electronic Filing Reimbursement Guidelines

Only leadership positions, including all SMT positions, DCs, Instructors, TCs and LCs are eligible to be reimbursed for e-file (“S” or “R”) expenses. Counselors and EROs are not eligible to claim such expenses.

In past years, activity code “S” was assigned for all e-file expenses when using AARP Tax-Aide’s standard Expense Statement (E234). As we increase the number of computers and printers used for e-filing, equipment maintenance and repair expenses are rising. Therefore, a new code (R) has been introduced to track these expenses. An "R" code is to be used when an existing piece of equipment (computer, printer or projector) is upgraded, or repaired. An "S" code is to be used when new components (flash drives, routers, cables), or supplies (paper, and printer cartridges not covered by the AARP Tax-Aide Consumables contract) are purchased.

The basic AARP Tax-Aide reimbursement policy for all e-filing related expenses is as follows:

Expendables (such as Paper and Print Cartridges):

- Purchases should be made only by leaders.
- No special authorization signature is required on expense statements.
- Bulk purchases in reasonable quantities at discounted prices are encouraged.
- There are no specific dollar limits on expendable purchases.
- Some printer cartridges and some bulbs for projectors *must* be purchased in an order from a national vendor. See the section “Consumables” on the next page.

Non-Expendables (“R” code expenses such as Maintenance Services, Upgrades, Repairs) and (“S” code expenses such as components):

- Non-expendable purchases under \$25.00 (unit cost) require no special authorization.
- Non-expendable purchases \$25.00 or over require TCS or SC approval in advance
- TCS or SC approval must be documented and submitted with the expense statement covering the purchase.
- The written authorization can be in the form of:
 - an attached copy of an e-mail approving the purchase from the TCS or SC;
 - an attached handwritten or typed note of authorization with TCS or SC signature; or
 - TCS or SC approval signature on the expense statement.
- Printer repairs costing over \$50 require National Office approval. Computer or projector repairs costing over \$200 also require National Office approval.

Volunteers who claim “R” or “S” code expense reimbursement cannot later elect to use the flat rate reimbursement option.

Charges for postage for mailing 9325s to clients, for mailing 8453’s to the IRS, for telephone charges for transmitting e-file returns, and for photocopying returns are not reimbursable. Contact your IRS office for postage-paid envelopes or labels for any mailings to them.

"S" code expenses do not include training expenses (including mileage and other travel costs) or routine non-e-file supplies.

If there is a question as to whether an “R” or “S” expenditure will be acceptable, the TC should contact the TCS for guidance. If unsure, the TCS should contact the SC for funding authorization.

As with normal AARP Tax-Aide expense reports, the expense statements for “S” and “R” coded e-file expenditures must be signed by the originator’s immediate supervisor.

Consumables

Expenditures for e-file supplies, such as disks, paper, and printer cartridges may be claimed to the extent used for e-filing.

Example: The volunteer purchases a box (10 reams) of paper for \$28 and uses two reams for e-filing and the rest for personal reasons. The expense claim would be 2/10 or 20% of the purchase price of \$28.00 (\$5.60)

Due to the high cost of laser printer toner cartridges, e-file volunteers should contact their TC prior to buying cartridges. Some IRS TMs have provided printer cartridges in the past. The TCSs should notify their TMs of their projected needs as early as possible to allow for any IRS procurement delay.

Certain consumables, specifically printer 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. Contact your State Coordinator or Technology Specialist to determine who places orders within your state.

The AARP Tax-Aide National Office has arranged for the following to be purchased directly: Toner Cartridges for: HP 1022, HP 1012, HP 1160/1320, HP P1505, Brother HL 1440, Brother HL5250DN, Brother HL 5240, Lexmark E320/E322, Lexmark E312/E312L/E310 and Projector bulbs/lamps for: Epson S3, Epson S4, Epson S5, Epson 750c, Epson 1700c and InFocus X2. Items not on this list are reimbursable “S” expenses, if needed for AARP Tax-Aide purposes.

If replacement cartridges for other printers are required, refilled cartridges may be procured from a reputable local source. Stores such as Office Max or Staples often carry these at considerable savings over new cartridges. Local refilling by independent operators has not proven to be satisfactory, and is discouraged.

Computer software, hardware, and printer purchases are not reimbursable expenses.

Local purchase of printers, computers, or software with AARP funds is not allowed. (Unless your State has donated funds available- see section below on Donated Funds and contact your TCS or SC for details.) Support equipment such as printer cables and printer switches are acceptable expenses. However, for such equipment the TC should determine the District's need and notify the TCS as early as possible. When possible, the TCS will purchase the material in bulk to save e-file funds.

Since the price of e-file supplies and services varies greatly, e-filers should shop for the best prices in their area. The TCS and district TC have the option to buy the needed e-file supplies in bulk and provide them to sites as needed. Online sites have proven to be good sources. Local procurement from computer supply stores should be used only in an emergency situation to keep a site running. Costs at these stores are usually two or more times the cost from an on-line source, even allowing for shipping charges.

All claims must be supported with receipts or other proof of purchase or expenditure. When an e-file expense claim has been pro-rated, note the ratio of personal use to e-file expenses on the receipt or on an attached note.

Donated Funds

Purchasing equipment with donated funds

AARP Tax-Aide policies with respect to Donated Funds are spelled out in the *Policy Manual* which should be referenced in conjunction with this section.

If an AARP Tax-Aide state organization wishes to use a monetary donation to purchase computer equipment, their first instinct may be to buy the same type of computer or printer furnished by AARP Tax-Aide National Office. However, this is normally not possible.

Computer manufacturers produce two general categories of product. The first, professional versions, are intended for sale to companies, organizations, and government agencies and are normally purchased using corporate Purchase Orders. The second, home versions, are produced for sale to individuals, and are generally purchased through retail stores. As a rule of thumb, professional versions are more robust and therefore more expensive than home versions.

Vendors are typically not willing to sell home versions to companies or professional versions to individuals. Therefore, AARP Tax-Aide National Office can only purchase professional versions in bulk for distribution to volunteers; state organizations that can afford only a few machines must purchase home versions. You may however purchase the same type of computer or printer furnished by AARP Tax-Aide National Office at the same price paid from the vendor used by AARP Tax-Aide by emailing your request to taxaidetech@aarp.org and the National Office will process your request with the vendor and use the donated funds you authorize to make the purchase.

If purchasing such systems, please make sure that they at least meet the AARP Tax-Aide minimum hardware requirements outlined elsewhere in this guide.

Although it is up to the state's management team as to which version they will purchase, additional considerations, apart from the purchase price, should be factored into the decision. These include:

- a) Home version computers may need additional memory or higher speed processors to accommodate future updates to tax software.
- b) Any additional non-tax software required for use in the AARP Tax-Aide program must also be purchased using donated funds.
- c) If AARP Tax-Aide moves toward a national computer servicing and support model, these home version computers may not be included in the national support contract. As a result, if they break or need repair, these costs may not be covered by the national contract.

To expend donated funds, an individual volunteer should purchase the equipment and submit reimbursement expense statements as per previously defined expense policy. (See the Policy Manual.) This must be approved by the State Coordinator.

Equipment purchased using donated funds should be included on the annual equipment inventory. (See Part Four, Hardware)

E-file Awards:

There are awards available that recognize outstanding e-file service. The Margaret Dresher award recognizes sites for outstanding e-file performance. Refer to Section 14 of the Policy Manual for more detail on awards. You can help your DC and SC by suggesting awards when appropriate.

Part Eight: Training

The role and magnitude of technical support has changed significantly since the introduction of electronic filing and the transition from paper to computer-prepared returns. In the past, a few technical people could easily support the computers necessary to prepare and electronically file returns. Today, over 80% of returns prepared by AARP Tax-Aide are electronically filed and the technical requirements continue to increase. For example, encryption is now required on all computers and backup media to protect against unauthorized disclosure of taxpayer information. Also, networking of computers is strongly encouraged to optimize site operation and to protect taxpayer information. Training of technical volunteers is very important to the success of the AARP Tax-Aide program.

TCSs are primarily responsible for training TCs. TCSs and TCs are responsible for training EROs. In all cases, the state Training Specialist, should assist with instruction to the extent possible.

Training Approach

Training for new TCSs is conducted by the National Technology Committee each year, generally in July.

TCSs, with support as needed from the TRS, in turn should conduct TC training annually at a central location in conjunction with Instructor training. Where local circumstances dictate, others, such as Instructors, should contribute to TC and ERO training. Generally, ERO training is a joint effort between the Instructor and TC for the district. In some cases the Instructor will lead the training supported as necessary by the TC and in other cases the TC will lead the training supported as necessary by the Instructors. The TC and lead Instructor should work with the DC to determine the approach to be used for ERO training.

A suggested set of ERO Power Point training slides is available on the AARP Extranet. This set of slides, (developed jointly by the NTTC and NTC) is intended as a curriculum that can be modified or used as deemed necessary. The training is most effective when EROs have an opportunity to work at computers after each module to perform the operation(s) just described. This training should cover all aspects of setting up site computers, transmitting returns and resolving rejects. The NTTC recommendation is that a minimum of four (4) hours of training be provided to all EROs in each district. Training should 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 the enhanced security document and other tools.

New EROs should have a designated mentor to assist in helping with these duties, especially during the early part of the season. Communication among EROs and attention to good record keeping are important aspects that are sometimes overlooked, and a mentor can help with them. Mentors should have previously served an ERO or have direct experience in assisting an ERO. It should be noted that ERO Training will vary based on the needs of the district.

Technical Training Material

The primary IRS technical guidance for training TCSs and TCs is Publication 3189 “*Volunteer e-file Administrator Guide*”. This document is designed as a resource guide to assist volunteer e-file Administrators in implementing the correct electronic filing procedures at e-file sites.

This “*Technology Management Guide*” is the primary technical guidance document provided by AARP Tax-Aide. In addition, technical information is distributed via AARP Tax-Aide Bulletins and on the AARP extranet, <http://www.aarp.org/tavolunteers>.

It is important to note that where IRS Publication 3189 and the AARP Tax-Aide Technology Management Guide and related information differ, the AARP-provided materials must prevail.

A model syllabus for TC training can be found in Appendix B.

Appendix A: Resources

AARP TAX-AIDE RESOURCE CD

A primary source of information and tools useful to TCSs and TCs is the AARP Tax-Aide Resource CD. It provides a wealth of information and links to software that may be useful. Some of the software is specific to the AARP Tax-Aide program while other portions are of more general use. For example, software for preparing training slides, and for securely wiping sensitive data from computers is related specifically to AARP Tax-Aide. Other software, such as OpenOffice and various screen capture and zip utilities may be of more general use.

Some of the material included on the disc is covered by specific software license, and although it may be copied as required, it must not be released outside of the AARP Tax-Aide community. For some software, a link is provided pointing to the appropriate web site to get updates or further information.

Each year, an initial version of the CD is prepared and distributed after the State Management Team (SMT) training courses held in July. This initial version may be inaccurate and incomplete. A final version, which includes copies of the presentations and handouts from the SMT meeting, is normally distributed about September 1st. The CD is also distributed to all National Leadership Team (NLT) and State Management Team (SMT) members.

Copies of the CD may be made locally. Be sure to label any copies to identify which year and version of the Resource CD the copy was made from.

Questions about the CD should be directed to your TCS or SC or TaxAideTech@aarp.org. ***Neither the IRS nor CCH is involved in the preparation of the CD. Questions should not be addressed to them. They cannot provide any help or support.***

PUBLICATIONS

IRS

Pub 3189
Pub 1345 and Pub 1345a
Pub 4557

AARP

The *Technology Management Guide* is intended to be a primary reference for TCSs and TCs. It is not available for ordering from Fulfillment, but is automatically distributed to TCSs, TCs, SCs, and RCs. An electronic version can also be found on the AARP Extranet, www.aarp.org/tavolunteers.

Volunteers with multiple titles will automatically receive the Technology Management Guide if they carry the TC title in the National Office database. If a volunteer does not carry the TC title, but serves

as a TC, in addition to his or her official capacity as LC or DC (or other leadership position), a copy of the Technology Management Guide may be ordered by the TCS by sending the volunteer's name, shipping address, and volunteer ID number to taxaide@aarp.org.

WEB SITES

AARP Tax-Aide Extranet

This website for AARP Tax-Aide volunteers, provides AARP Tax-Aide specific informational documents, including e-file publications and materials that can be downloaded at www.aarp.org/tavolunteers.

IRS

The IRS web site (www.irs.gov) provides a wealth of material useful to AARP Tax-Aide volunteers

CCH

The CCH website (www.taxwise.com) offers support *TaxWise*TM users. You will need your Client ID, User Name, and password for access to customer support.

OTHER INTERNET SOURCES

IRS Digital Dispatch

The *Digital Dispatch* is an IRS e-mail newsletter that can provide useful information for solving tax preparation problems, including those associated with e-filing. *Digital Dispatches* are provided for both the national and local levels. To receive *Digital Dispatches*, log on to <http://www.irs.gov/newsroom/content/0,,id=103381,00.html> and provide your email address. It is recommended that all TCSs subscribe to the *Digital Dispatch*.

CyberTax

CyberTax is an email newsletter used by the AARP Tax-Aide National Office to provide current tax information, including e-file information, to AARP Tax-Aide volunteers. Every TCS and TC should be a subscriber to this service. To receive the *CyberTax* newsletter, email the following information to taxaide@aarp.org: First and Last Name, State, Position (TCS, TC, Counselor, Instructor, etc.) and email address. The TCS is automatically subscribed to this newsletter.

TCS and Technology Bulletins

TCS and Technology Bulletins are prepared by the National Technology Committee and the National Office to alert e-file personnel of problems being identified throughout the country and to provide recommended solutions. The TCS Bulletin is only sent to state Technology Specialists as some issues need state-level attention. Both TCS and Technology Bulletins can be shared with other volunteers as needed.

TCS and Technology Bulletins are consecutively numbered. It is recommended that they be kept in a notebook or folder for reference during the season.

In order not to miss critical information, TCSs and TCs should notify both their state ADS and AARP Tax-Aide at taxaide@aarp.org of any changes to their email address.

TaxAideTech

Technology-related questions may be directed to taxaidetech@aarp.org, and a committee member or National Office staff will respond. Please recognize that, because of heavier use during the tax season, it may not always be possible to respond as quickly as you might like.

Appendix B: Sample Training Agenda

1. PRIOR YEAR RESULTS AND MEETING AGENDA
 - a. E-FILED RETURNS
 - b. TOTAL FEDERAL RETURNS
 - c. GOALS FOR CURRENT YEAR

2. SUMMARY OF TECH COORDINATOR FUNCTIONS
 - a. TECH COORDINATOR FUNCTIONS
 - b. HARDWARE
 - c. SOFTWARE
 - d. TRAINING
 - e. ADMINISTRATION
 - f. MAINTAINING INVENTORY RECORDS
 - g. OTHER
 - h. TECH COORDINATOR TOOLS
 - i. TECH COORDINATOR CALENDAR

3. TAXWISE
 - a. CHANGES AND NEW FEATURES
 - b. HARDWARE REQUIREMENTS
 - c. IRS/CCH SOFTWARE GUIDELINES
 - i. NEED FOR SIDN & EFIN
 - ii. NEED FOR EFFICIENT USE
 - d. ORDERING PROCESS AND SCHEDULES

4. HARDWARE
 - a. AVAILABLE HARDWARE
 - b. ALLOCATION PROCESS
 - c. ORDERING COMPUTERS & PRINTERS

5. EFINs
 - a. EFIN TYPES
 - i. NORMAL EFINs
 - ii. TRANSMIT EFINs
 - iii. RELATIONAL EFINs (no longer applicable)
 - b. REQUESTING SPECIAL EFIN's
 - c. EFIN ON CONFIRMATION SLIP
 - d. MULTIPLE EFINs ON A SINGLE COMPUTER

6. TAXPAYER DATA SECURITY
 - a. EMPHASIZE NEED
 - b. ENCRYPTION
 - i. SECURED DOC
 - ii. *TRUECRYPT*

- c. PASSWORDS
 - i. CONSTRAINTS
 - ii. CAUTIONS
 - iii. DISSEMINATION
7. SITE ORGANIZATION AND OPERATION
- a. LOADING PRIOR-YEAR DATA
 - b. SETTING FORM DEFAULTS
 - c. ENTERING SITE ID
 - d. SETTING PRINT PACKET DEFAULTS
 - e. USING PREPARER'S USE FIELD
 - i. USER-DEFINED HISTORY LISTS
 - ii. LOCKING LIST LIMITS ENTRIES
 - iii. MAKING ENTRY "REQ'D"
 - f. QUALITY REVIEW
 - g. TAXPAYER DATA RETENTION
 - i. TRACKING RETENTION STATUS
 - ii. USING PREPARER'S USE FIELD TO IDENTIFY RETENTION STATUS
 - h. PERSONAL ID NUMBERS (PIN's)
 - i. SELF-SELECT PIN's
 - ii. PRACTITIONER PINs
 - iii. PREPARING TO USE PIN's
 - i. NETWORKING
 - i. ADVANTAGES/DISADVANTAGES
 - ii. "HOW-TO" REFERENCES
 - j. CLONING TAXWISE
 - i. ADVANTAGES/DISADVANTAGES
 - ii. "HOW-TO" REFERENCES
 - k. USE OF PORTABLE STORAGE MEDIA SUCH AS FLASH DRIVES
8. ELECTRONIC RETURN ORIGINATORS
- a. TRAINING EROs: A JOINT EFFORT FOR INSTRUCTORS AND TCs
9. RESOURCES
- a. RESOURCE CD
 - b. IRS PUBLICATIONS
 - c. TECHNOLOGY MANAGEMENT GUIDE
 - d. AARP EXTRANET
 - e. AARP CYBERTAX
 - f. AARP TECHNOLOGY BULLETINS
10. EXPENSES
- a. AARP WILL REIMBURSE
 - b. AARP WILL NOT REIMBURSE

Appendix C: Accepting Donations to AARP Tax-Aide

The AARP Foundation accepts donations of equipment and supplies on behalf of AARP Tax-Aide. The Foundation is a non-profit charitable 501(c)(3) organization, and donations are tax deductible under applicable law. The Foundation's federal tax ID# is **52-0794300**.

This is a vital and necessary component to the operation of AARP Tax-Aide, especially in the electronic filing arena. However, legal and financial constraints require this acceptance to be conditional as specified below.

What may & may not be done	<u>On behalf of the AARP Foundation, AARP Tax-Aide volunteers may:</u> <ul style="list-style-type: none">· accept solicited or unsolicited donations of appropriate equipment and supplies from businesses and agencies.· <u>not</u> use any mass methods (e.g., direct mail) to solicit donations.
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The processes that should be followed	<u>AARP Tax-Aide volunteers soliciting or accepting donations should:</u> <ul style="list-style-type: none">· verify that other AARP volunteers or staff have not already approached a possible donor.· use a standard acknowledgment form that has been developed to record and provide a receipt for donations (see the next page, or download from www.aarptaxaide.org/tavolunteers)· record all requested information, as known, on the acknowledgment form.· retain a copy of the signed form.· send a copy of the signed form to the AARP Tax-Aide national office.
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Donors should:

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

Conditions that must be understood	<u>Financial constraints of AARP Tax-Aide require the understanding that:</u> <ul style="list-style-type: none">· all installation and maintenance issues must be handled locally.· all maintenance and repair needs, as well as operating supplies, must be met as economically as feasible, including by local donation where possible.· non-functioning equipment that cannot be repaired at no cost must be disposed of only after approval by the state TCS and/or SC.· all non-functioning laptop computers (or technically obsolete laptop computers) that were on the previous year inventory may be replaced by the National Office. This is not a guaranteed replacement policy but all efforts will be made to replace the equipment.· off-season storage of equipment and supplies must be arranged locally.· no software or technical support can be provided by AARP or the AARP Foundation.· no additional financial support can be provided by AARP or the AARP Foundation.
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Acknowledgment of Donated Equipment & Supplies
AARP Foundation

Dear (donor representative) _____:

Thank you for your donation to the AARP Foundation in support of the AARP Tax-Aide program. You are helping highly committed and trained volunteers provide a needed service to taxpayers, and your contribution may be tax-deductible under federal and state laws. The AARP Foundation is a 501(c)(3) non-profit, charitable organization. The Foundation's federal tax ID# is 52-0794300.

Your donation was received by (name of volunteer) _____ at (city, state) _____ on (date) _____. This contribution was made on behalf of (name of donor organization) _____.

(check as applicable)	<u>Description of the Donation</u>	Estimated value as determined by donor:
_____	Equipment: (please provide as much as is known of the following) Type (e.g., computer, printer) _____ _____ Manufacturer (e.g., IBM, HP) _____ Descriptor (e.g., laptop, laser) _____ Model Name (e.g., Thinkpad 360) _____ Serial or Identifying Number _____ Date of Acquisition by Donor (if known) _____	\$ _____ Equipment
_____	Supplies: (describe) _____	\$ _____

Thank you again for your valued contribution!

 Printed Name of AARP Tax-Aide Volunteer Telephone # _____

 Address City State Zip

 Signature of AARP Tax-Aide Volunteer Date

**The donor should receive the original of this acknowledgment. Once signed, a copy should be mailed to AARP Tax-Aide, 601 E Street N.W., Washington DC 20049. A copy should also be retained by the receiving volunteer.

For Accounting Use Only Date Contribution Recorded on G/L: ____/____/____ Initials: _____
 Company #/Cost Center #: _____/_____/_____
 Company # Cost Center # G/L Account #

Appendix D: Sample TechSoup Address Explanation Letter



[Your Name]
[Your Title]
AARP Foundation Tax-Aide
[Your Street Address]
[Your City, State, and ZIP]

[Date]

TechSoup Stock Qualification Department
CompuMentor
535 Brannan Street, Suite 100
San Francisco, CA 94107

My Organization's shipping address:

[Your Name]
AARP Foundation Tax-Aide
[Your Street Address]
[Your City, State, and ZIP]

Differs from the address on my organization's 501(c)3 Determination Letter:

AARP Foundation
301 E St NW, SteA1 350
Washington, DC 20049-0001

The reason is that our volunteer organization is structured by each State and I am the designated representative for computer hardware and software matters for the State of [YOUR STATE].

Signed,

[Your Name]
[Your Title]
AARP Foundation Tax-Aide

Appendix E: Glossary of Terms

ADS	State Administration Specialist
CCH	The CCH Group (a unit of Wolters Kluwer) the provider of TaxWise software
CF	Client Facilitator
COU	Counselor
DCN	Declaration Control Number
DC	District Coordinator
E-File	Electronic File (Tax Returns)
E-Filer	A Counselor who prepares tax returns electronically
EFIN	Electronic Filing Identification Number
ENCRYPTION	Method of scrambling data to make it unreadable to those without a special “key”
ERO	Electronic Return Originator (return transmitter)
Form 8453	A form used to transmit supporting paper documents that are required to be submitted to the IRS with e-filed returns.
Form 8633	Application to participate in the IRS e-file Program
Form 8879	IRS e-file Signature Authorization
INS	Instructor
LC	Local Coordinator (Site)
MOUNT	The process of making a storage device accessible for reading and writing
NLT	National Leadership Team
NTC	National Technology Committee
NTTC	National Tax Training Committee
PC	Personal Computer
PCS	State Partnership and Communications Specialist
PVC	Prospective Volunteer Coordinator
“R” Code	Electronic Filing Expense Classification for equipment maintenance and repair
RC	Regional Coordinator
"S" Code	Electronic Filing Expense Classification for E-file Expenses other than equipment maintenance and repair
SC	State Coordinator
SCSEP	Senior Community Services Employment Program
SIDN	Site Identification Number
Site	A physical AARP Tax-Aide service provider location
SMT	State Management Team
TC	District Technology Coordinator
TCS	State Technology Specialist
TM	IRS Territory Manager (or his/her representative)
TRS	State Training Specialist
USPS	United States Postal Service
UPS	United Parcel Service
UTS	Universal Tax Systems, the former provider of TaxWise

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