

# 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 8/09)

October 1, 2009-September 30, 2010

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

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## **WHAT'S NEW**

### **USE OF *TAXWISE*<sup>TM</sup> ONLINE (TWO)**

Use of TWO is strongly recommended where broadband Internet access is available on site. Although much of the content in this document is specific to the desktop version of *TaxWise*, in most cases the differences in procedures between that version and TWO have been identified. (See Part Four, Software)

### **DATA RETENTION**

Taxpayer signatures are no longer required in order to retain certain data to assist in preparing future tax returns (See Part Two, Security)

### **BAN ON WIRELESS COMMUNICATIONS**

The existing ban on wireless communication has been emphasized and better delineated (See Part Two, Security)

### **WINDOWS 2000 NO LONGER SUPPORTED**

CCH, the maker of *TaxWise* will no longer support computers using Windows 2000 (See Part Three, Hardware)

### **64-BIT COMPUTERS**

CCH has announced that they will support *TaxWise* installations on 64-bit computers for TY 2009. (See Part Three, Hardware and Part Four, Software)

### **ABSOLUTE SOFTWARE**

The contract with Computrace for Absolute Software will expire on November 30, 2009 and will not be renewed. Therefore, it will no longer be necessary to connect computers to the Internet periodically for inventory purposes. (See Part Three, Hardware)

### **RETURN OF NON-WORKING COMPUTERS**

AARP-purchased computers that fail should be returned to AARP (See Part Three, Hardware)

### **ENCRYPTION SOFTWARE**

Unless otherwise approved by the National Office, TrueCrypt is the only encryption software to be used on AARP Tax-Aide computers (See Part Two, Security)

### **RESOURCE CD**

The CD containing training slides and other useful information will no longer be produced. The equivalent information can instead be found on the Extranet (See Appendix A: Resources)

### **SOFTWARE TUNE-UPS**

A table listing required and recommended software updates for computers based on their sources and uses has been added (See Part Three, Hardware).

### **DOWNLOADABLE TAX FORM DEFAULTS**

Information has been added on how to obtain downloadable and installable NTC-suggested Tax Form Defaults (See Part Four, Software)

## 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 2008 tax returns electronically. It is the task of Technology Specialists (TCS) to provide the hardware and software support necessary. 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](http://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, if there are conflicts, the Policy Manual takes precedence. In a program as wide and varied as AARP Tax-Aide, no one plan will fit all situations. Therefore, the State Coordinator may approve variations from guidelines suggested in this document, but not the Policy Manual. Please notify [Taxaide@aarp.org](mailto:Taxaide@aarp.org) of any material differences in policy that may arise in order to enable us to review and revise this document appropriately 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](mailto:taxaidetech@aarp.org).



## Part One: Position Descriptions

The TCSs and TCs, along with the EROs, are key volunteers 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)**

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 (SC) serves as the leader of the SMT volunteers holding the following positions: Administrative Specialist (ADS), Training Specialist (TRS), Technology Specialist (TCS) and Partnership and Communications Specialist (PCS). The primary role of the SMT is to make certain that the program is run in an efficient manner in the 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, each can and should offer suggestions and think broadly about the impact of decisions on the program as a whole. As a member of the SMT, the TCS provides counsel and guidance to the State Coordinator (SC) and SMT 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 by 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 other members of 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 with 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 the 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 process-based 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 Electronic Return Originators (EROs) 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 the state and of other procedures associated with the program and its volunteers, as well as undergo a basic orientation to the AARP Tax-Aide program. Specific training required 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 (RC). 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 the 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*<sup>™</sup>, 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@aarp.org](mailto:TaxAideTech@aarp.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)**

**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 District TC handles the full scope of the responsibilities for a district. Alternatively, 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 the IRS and AARP Tax-Aide.
- Ensures that each e-file transmitting site has a valid EFIN.
- Conducts e-file training and/or helps conduct process-based training in conjunction with Instructors.
- Assists the DC and the PCS in the recruitment of e-file volunteers.
- Assists the DC and/or the TCS in computer equipment distribution.
- Coordinates with the TCS for the maintenance, upgrading and disposition of failed or unusable equipment.
- Maintains equipment inventory at the District level.
- Encourages efficient utilization of computer equipment.
- Loads *TaxWise*<sup>™</sup> onto 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 Local Coordinators 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 responsibilities. The position is often busiest 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 undergo a basic orientation to the AARP Tax-Aide program. Specific training required will be provided by the TCS.

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

**Appointment and Supervision:** District TCs are appointed by the DC, with concurrence of the SC and TCS and 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:** District TCs assist the DC in all matters concerning the use of technology for e-filing of tax returns as well as automated administrative procedures. State TCs assist the TCS in specific responsibilities of e-filing at the state level.

**Working Relationships:** TCs maintain a close relationship with the TCS, the DC, other TCs, EROs, and Counselors.

**Progress Review:** The TC's performance is monitored on an on-going basis and reviewed annually by the supervising District Coordinator and 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 District TC Shared Responsibilities

Many of the responsibilities outlined in the Position Description for the TCS and the District 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 District TCs for those tasks.

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

| <b>Shared Responsibilities (Continued)</b>   | <b>TCS</b> | <b>District TC</b> |
|--|------------|--------------------|
| 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)**

**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*<sup>TM</sup>) and the software provider (CCH)'s Electronic Filing Center.

**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 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); Note: For TWO users only (b) applies, since SPEC has access to all TWO reports.
- 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 that is included in the Counselor Digest, the Technology Management Guide, the Policy Manual, and is posted on the Extranet.

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

**Term of Service:** The 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:** The ERO is eligible for other AARP or AARP Foundation volunteer positions.

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

**Training Required:** The 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:** The 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:** The LC appoints the EROs with the concurrence of the DC. The ERO reports directly to the LC.

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

**Working Relationships:** The ERO maintains a close working relationship with the LC, e-filing Counselors, District TCs, 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 the CCH toll-free telephone 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 ERO during the next transmission. 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. *For the TaxWise Desktop version, it is essential to 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 Two: Security

### Confidentiality and Security of Taxpayer Data

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

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

### Data Security

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

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

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

Aide does not need to use those procedures as we do not/cannot share specific data with anyone including VITA, banks, mortgage companies, others in AARP, etc. As states in (2) above, summary data can be shared if the data covers 25 or more returns.

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

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

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

6. By April 30th, all taxpayer data **must** be deleted from **all** computers and removable data storage devices that have been used in the AARP Tax-Aide program, including personally-owned and loaned computers, without exception. In addition, the recycle bin in these computers must be emptied after deleting taxpayer data. For IRS-loaned computers, use the wipe disk program loaded on them. For non-IRS equipment, use the **TPClear** program. Instructions for downloading, installing, and using **TPClear** may be found at [www.aarp.org/tavolunteers](http://www.aarp.org/tavolunteers).
7. During the season, the operating systems of **all** computers containing taxpayer data **must** be password-protected. Additionally, for multiple security reasons, the *TaxWise*<sup>TM</sup> Admin and User accounts **must** be password-protected. If you have any questions about how to password-protect either, please see a volunteer leader at your site or go to [www.aarp.org/tavolunteers](http://www.aarp.org/tavolunteers) and see the General Security document under Security & Confidentiality for additional guidance. Passwords must not be shared with anyone who is not an AARP Tax-Aide volunteer. If you must have a written password reminder, keep it away from the computer, carrying case, or anything tax related and in a location that is not visible to others (consider putting it in your wallet or billfold, which is usually always with you and something you take care to protect). Here are some general guidelines to be followed when setting up a password:
  - ❖ Minimum length – eight (8) characters for Windows, *TaxWise*<sup>TM</sup> Admin account, and

*TrueCrypt.*

- ❖ At least one letter and one number in the password.
- ❖ Choose a password that is not a dictionary word or someone's name.

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

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

12. Taxpayer data must not be stored on site-sponsor-owned computers. It is advisable to use *TaxWise*<sup>TM</sup> Online when using site-sponsor-owned computers. If that is not possible as the site sponsor-owned computers do not have high speed Internet connections, run *TaxWise*<sup>TM</sup> from an encrypted removable data storage device, such as a flash drive or an external hard drive, that must be removed and taken with you at the end of each tax session. Information on how to encrypt removable data storage devices is located on [www.aarp.org/tavolunteers](http://www.aarp.org/tavolunteers) in the Technology section.

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

### Physical Security

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

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

### **Reporting a Loss**

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

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

- ❖ Inform your volunteer supervisor about the situation
- ❖ **Call 1-800-424-2277**, ext 36021 or ext 36027 (during business hours), or 1-202-434-6021/6027 (after hours), immediately (within 24 hours) if **ANY** computer containing taxpayer data is lost or stolen.
- ❖ If the loss is the result of theft, call the local police to report the theft as soon as you realize what has happened.

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

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

## **Data Retention**

This year, we will not be using an AARP Tax-Aide Intake and Interview Sheet as we have done in the past. Instead, we will be using IRS Form 13614-C. Our data retention policy will be outlined on the tax record envelope and tells the taxpayers what use will be made of their personal data and that it will be treated as confidential. The result is that we will no longer require taxpayer signatures on an AARP form in order to retain their data for use in preparing future returns and it will no longer be necessary to record in Preparer's Use Fields whether the taxpayer agrees to data retention or not. **Form 13614-C must be returned to the taxpayer and must not be retained by AARP Tax-Aide volunteers.**

Except for the limited, controlled storage discussed below, at the end of the tax season, taxpayer data must be deleted from each and every computer, including AARP Tax-Aide, IRS, and personally-owned computers, as well as storage media, such as flash drives, without exception. Deleting the information properly will prevent unauthorized disclosure of confidential information. *TPClear*, a program available on the Extranet, will erase taxpayer data from most non-IRS equipment. *TP Clear* should also be run on all removable drives containing *TaxWise* or taxpayer data, including flash drives. Reformatting is NOT an acceptable procedure for removing taxpayer data from these drives. The IRS will issue separate instructions for deleting data and the *TaxWise*<sup>TM</sup> program from IRS depot equipment.

Any CD's that have been used for backup purposes during the tax season must be destroyed by cutting them into several pieces using heavy duty scissors, or tin snips. If floppy disks have been used, it is recommended that they be destroyed by splitting the case and cutting the magnetic media with a pair of scissors. Again, formatting is not acceptable.

At the end of the tax season, one person in each state (designated by the State Coordinator and Technology Specialist) should collect and store all taxpayer data (returns) in encrypted electronic form. This volunteer should keep the data in a locked media storage box (purchased by the program) in a safe location in his or her locked residence during the off-season. There should be no notation on the storage box that indicates that tax data may be inside, including "AARP Tax-Aide,". Simply label the box as "Property of AARP".

At the beginning of the following tax season, this information should be returned, via US mail or hand delivery, to the sites from which it was received. Note that the *TaxWise* program prevents data collected on a computer registered to one EFIN from being restored to a computer registered to a different EFIN. Therefore it will not be possible to aggregate data from several sites, in attempt to help taxpayers who return to different locations in the future.

It is up to the TCS to determine how and when to distribute taxpayer data at the start of the next season. In no case should this be done prior to January 1<sup>st</sup> of the next year. Volunteers should be cautioned that this data must be restored only into encrypted files.

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 Three: Hardware

### Minimum Hardware Requirements

System requirements for *TaxWise™* 2009, 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 2009.*

|  | <b>A</b>  | <b>B</b>   | <b>C</b>   | <b>D</b>   |
|--|---|--|--|--|
| <b><i>SUGGESTED<br/>MINIMUM<br/>COMPUTER<br/>REQUIREMENTS</i></b><br><i>See Note 1</i> | <b>Network<br/>Workstation.</b><br><br><b>or</b><br><br><b>Stand Alone<br/>computer*</b><br><br><i>*only if nothing else<br/>is available</i> | <b>Stand Alone<br/>Computer</b><br><br><b>or</b><br><br><b>Network<br/>Workstation</b> | <b><u>Server Computer</u><br/>for a Network of<br/>up to 4 Computers</b> | <b><u>Server Computer</u><br/>for a Network of<br/>5 to 10 Computers</b> |
| <b>Processor</b>   | 266 MHz or faster.<br><br><i>See Note 2</i>   | 650 MHz or faster<br><br><i>See Note 1</i><br><br>CCH Recommends a<br>Pentium III      | 1 GHz or faster  | 1 GHz or faster  |
| <b>Memory (RAM)</b>  | 256 MB or more  | 256 MB or more   | 512 MB or more   | 1 GB or more   |
| <b>Available <u>FREE</u><br/>Hard Drive Space</b><br><i>See Note 3</i>                 | 1 GB  | 1 GB   | 1 GB   | 1 GB   |
| <b>Operating System</b>  | Windows XP Home<br>or Professional with<br>Service Pack 3   | Windows XP Home or<br>Professional with<br>Service Pack 3                              | Windows XP<br>Professional with<br>Service Pack 3                        | Windows XP<br>Professional with<br>Service Pack 3                        |
| <b>Video Display</b>   | Super VGA 1024 X 768, high color/16 bit or better   |  |  |  |

#### *Note 1:*

*The minimum requirements published by CCH for running TaxWise™ on a stand alone computer list a Pentium III processor. This does not mean that slower computers will not work. However if using a slower computer 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:

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**

TWO Minimum requirements:

|   |
|---|
| Pentium III Processor   |
| Windows XP Home or Professional Edition, (with the latest Service Pack) |
| 256 MB of RAM   |
| Mouse   |
| 1024 X 768 Super VGA 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)                        |
|   |
| <b>Required Browser Settings:</b>                                       |
| Security Level: Medium  |
| JavaScript: Enabled   |
| Download Files: Enabled   |

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

Minimum requirements provide adequate performance for many users, depending on computer configuration. Although TaxWise™ may run on configurations 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 may suffer to the point where Counselors object. Since using a computer is better than preparing returns “by hand”, it is a local decision if computers having lower speed than noted above are used, and 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 antivirus module must be operational if ANY external media are used (external hard drives, flash drives, CDs, floppy disks, etc.).

### **64-Bit Computers**

CCH has announced that they will support TaxWise installations on 64-bit computers for TY 2009. However, driver software for printers and other peripherals may not be readily available for these machines. Neither AARP nor the IRS is expected to provide any 64-bit computers for the coming tax season. If you intend to use 64-bit computers be sure you have printers that have 64-bit drivers available.

### **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 Two Security). Encrypted external hard drives must be used to avoid having any taxpayer data on a host computer. 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 Three, 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 for 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 and loaned computers that meet current AARP Tax-Aide minimum specifications 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*<sup>TM</sup> minimum-system requirements (see Equipment and Inventory Reporting Page 28).

### **Equipment Application**

Because equipment comes from different sources and may be used in different ways in the AARP-Tax-Aide program, it must be treated differently. The following table summarizes various uses and corresponding software requirements:

**OVERVIEW OF TAX-AIDE COMPUTER SOURCES, USES, and UPDATES(1)**

| COMPUTER SOURCE                          | COMPUTER USE    | USAGE POLICY & RECOMMENDATIONS      | ANTIVIRUS SOFTWARE      | IE 7 or higher,<br>XP SP 3,<br>ADOBE READER | TRUE-CRYPT   |
|--|-----------------|-------------------------------------|-------------------------|---|--------------|
|  |                 |                                     |                         | 8.1.2+<br>(7)                               |              |
| <b>IRS-owned</b>                         | TW Stand Alone  | OK                                  | Updates Not Required    | Recommended<br>(3)                          | Not Required |
|  | TW Transmitting |                                     |                         | Recommended<br>(3)                          |              |
| <b>(Depot computer loan program)</b>     | TW Server       | Not recommended (5)                 | Updates Required        | Recommended<br>(3)                          | Not Required |
|  | TW Work Station |                                     |                         | Updates Not Required<br>(3)                 |              |
| <b>AARP-owned, purchased, or donated</b> | TW Server       | OK                                  | AVG 8.5 Required        | Recommended<br>(3)                          | Required     |
|  | TW Work Station |                                     |                         | AVG 8.5 Required<br>(3)                     |              |
|  | TaxWise OnLine  | OK                                  | AVG 8.5 Required        | Recommended<br>(3)                          | Required     |
|  | TaxWise OnLine  |                                     |                         | Required<br>(3)                             |              |
| <b>Volunteer-Owned or Loaned</b>         | TW Stand Alone  | OK                                  | AVG 8.5 Required<br>(4) | Recommended<br>(3)                          | Required (2) |
|  | TW Transmitting |                                     |                         | Recommended<br>(3)                          |              |
|  | TW Server       | Not recommended (6)                 | AVG 8.5 Required<br>(4) | Recommended<br>(3)                          | Required (2) |
|  | TW Work Station |                                     |                         | Recommended<br>(3)                          |              |
| <b>Site-owned</b>                        | TaxWise OnLine  | OK                                  | AVG 8.5 Required<br>(4) | Required<br>(3)                             | Not Required |
|  | TaxWise OnLine  |                                     |                         | Required<br>(3)                             |              |
|  | TW Server       | TaxWise Data on External Drive Only | AVG 8.5 Required<br>(4) | Recommended<br>(3)                          | Required     |
|  | TW Work Station |                                     |                         | Recommended<br>(3)                          |              |
|  | TW Server       | TaxWise Data on External Drive Only | AVG 8.5 Required<br>(4) | Recommended<br>(3)                          | Required     |
|  | TW Work Station |                                     |                         | Recommended<br>(3)                          |              |
|  | TaxWise OnLine  | OK                                  | AVG 8.5 Required<br>(4) | Required<br>(3)                             | Not Required |
|  | TaxWise OnLine  |                                     |                         | Required<br>(3)                             |              |

**NOTES:**

- 1 Updated printer drivers, and software and hardware updates from computer manufacturers should be installed on all computers used by AARP Tax-Aide. Correct time zone, date and time should be set.
- 2 TrueCrypt or National Office approved software required
- 3 These updates are recommended by CCH but may not be necessary
- 4 AVG 8.5 AntiVirus software or Equivalent Required
- 5 Not recommended because of insufficient RAM for good performance and lack of control over depot-installed software.

- 6 Not recommended because of potential difficulty in handing off the ERO job and the transmitting/server computer in mid-season, if necessary.
- 7 Currently, TWO 2008 does not work on IE8 unless IE8 is set to Compatibility View.

In addition, for AARP-owned computers, it is important to set the BIOS password and other settings properly. Instructions for doing this may be found in the Technology section on the Extranet ([www.aarp.org/tavolunteers](http://www.aarp.org/tavolunteers)). Tune up procedures that will insure that the latest version of the operating system and other software are installed are also on the Extranet and should be followed at the beginning of each tax season.

### **Equipment Liability**

It is the AARP and IRS position that recipients and custodians should 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 Two 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 Two 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**

IRS-owned, personally-owned, and site-sponsor-owned equipment should not be repaired with AARP Tax-Aide funds. The repair of minor AARP-owned equipment at the local level is an authorized "R" Code expense. (See Part Six, 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@aarps.org](mailto:TaxAideTech@aarps.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.

The consumables vendor, GraceWorkz, also repairs and replaces broken printers. Please check with them PRIOR to spending any money on printer repairs. [*Ed: specific contact information to be added when available.*] Only equipment that was functional on the May 15, 2009 inventory or was purchased after that date may be sent to GraceWorkz for repair.

Some of the IRS Territory Offices have technical staff that may be able to assist with computer 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.

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:**

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

AARP-purchased computers (HP NX-6110, 6310, 6715b, 6735s, NC 6000) that are not working and not under warranty should be returned to the National Office. They should not be kept locally for spare parts. TCs should contact their TCS for specific instructions, as some TCSs may be able to get the units fixed locally.

Disposition of other non-working or obsolete AARP equipment should occur at low or no cost to the program. If the equipment is useable, donation to another organization may be appropriate. Recycling is highly recommended when possible. 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 of all programs and data before they are disposed of. Simply reformatting the drive is not sufficient. Use of a program that will overwrite with random data several times before a hard drive is disposed of is acceptable. If wiping the drive in this manner is not feasible, then it should be smashed with a sledge hammer to insure that it is not usable.

When practical, usable parts, such as hard drives, power supplies, memory and floppy disk drives should be removed from equipment to be discarded. These parts might be useable to repair other inoperable 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 properly stored while it is not being used 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 facility).

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 (with input from the SC and DCs) 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**

Maintaining an accurate inventory is essential for many reasons. Not only is it necessary to understand the potential need for equipment storage and repair, it is especially important when allocating additional equipment so that the best and most efficient use of all equipment can be made.

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](http://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](mailto: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 has been used in the past to help maintain an inventory of all of the AARP purchased laptops. Registration of these laptops automatically gathered the information that is listed on the Equipment Inventory Form. However, the contract with Computrace will expire on November 30, 2009 and will not be renewed. States that used Absolute Software for inventory tracking of AARP computers will need to add these computers to their Excel inventory sheets for 2010.

**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. Txxxxxxxx) where xxxxxxxx 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 duration of the loan is currently one 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](mailto: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 Four: 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 person designated when the order is placed. 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.

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 site is assigned a SIDN and is listed in the AARP Tax-Aide VMIS site list*. AARP Tax-Aide and the IRS will provide detailed ordering instructions to TCSs each year. When ordering software for TWO, the order must specify TWO.

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 late November.

### Ordering software (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, the state Administration Specialist. In the event a site seems to be incorrectly entered in the IRS database, send an email to the AARP National Office field support 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*<sup>™</sup>.

### **Alternative Tax Software (TurboTax, etc.) Prohibited**

*TaxWise*<sup>™</sup> 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<sup>™</sup> Online (TWO)**

*TaxWise* provides an online tax preparation capability that may be used where a site has broadband access to the Internet. *TaxWise* Online (TWO) provides significantly better security since taxpayer data is never on any local computer. People that have switched to TWO say they will never go back to the desktop version. We are urging the use of TWO wherever possible. The advantages of TWO are numerous:

- Reduced Burden on volunteers
  - No installation on individual computers - program maintained on CCH server
  - No updates required – updated by CCH.
  - No need to backup, restore or transmit returns – data already at CCH
  - Carry forward of prior year taxpayer data is automatic
  - No Encryption software required - the link to CCH is already encrypted
  - Computers used at multiple sites, each with its own EFIN, require no special setup. Just login to the EFIN for the site where you are volunteering today!
  - EROs who go on vacation or get sick during the tax season can hand-off their duties to a backup ERO without having to do anything to transfer the transmitting installation of *TaxWise* to the backup volunteer's computer, since there is no dedicated transmitting computer for the EFIN.

- Improved Security
  - No data is stored locally on individual computers - CCH stores all data
  - Intrusion detection – CCH uses software to reduce the threat of hackers
- Access from any computer with proper identification and a broadband Internet connection
  - No practical limit on the number of concurrent returns that can be prepared
  - The *TaxWise* Desktop maximum limit of 10 simultaneously-attached workstations for client/server networking does not apply
- Ready availability – nothing to install on computer
- Ideal use for site-provided computers
  - Should make more site-provided computers available for Tax-Aide
  - No modifications required to computers or software to be installed
  - Only require Broadband Internet access
- Concurrent access to all other Internet resources while preparing the taxpayer’s return, including:
  - The *TaxWise* support website
  - The AARP Tax-Aide Extranet website
  - The IRS website
  - State Department of Revenue websites
  - City and county websites for checking on what property taxes a taxpayer may have paid
  - The taxpayer’s bank’s website to look up a direct deposit routing and account number

To determine if your site is a candidate for TWO, you should first determine if the local internet connection can support the communication speed required. This may be done by connecting to the site’s wired connection and running a simple test from the *TaxWise* servers. Go to: <http://speedtest.taxwise.com> to run the test. If the results indicate a download communication speed of less than 800 kilobits per second then TWO may not be the best choice for your site. This is because slow communication speeds result in slow response times which will increase the amount of time to prepare tax returns and be frustrating to Counselors

Assuming the internet access speeds are adequate, you should further explore the use of TWO by checking for TWO materials in both IRS Publication 3189 (blue tabs) and the [aarp.org/tavolunteers](http://www.aarp.org/tavolunteers) web site (check both the Technology and the Training sections).

For security reasons, you must use a wired router (or switch) to connect site computers to the host site’s internet port. See the AARP Extranet ([www.aarp.org/tavolunteers](http://www.aarp.org/tavolunteers)) Networking section under the Technology tab for details.

*TaxWise*<sup>™</sup> desktop users who want to view *TaxWise*<sup>™</sup> Online or want to use *TaxWise*<sup>™</sup> Online Training to train their volunteers, may access *TaxWise*<sup>™</sup> Online Training at <https://twonline.taxwise.com/training> using the ADMIN password they established for accessing the *TaxWise*<sup>™</sup> support site. If they can't remember their password, they can reset it. The password will reset to their desktop registration code. Note: the response speeds of the training site may be considerably slower than for normal operation. Access to *TaxWise*<sup>™</sup> Online Training by *TaxWise*<sup>™</sup> desktop users will end **December 31<sup>st</sup>**. If you experience problems accessing the site, send an email to [two@taxwise.com](mailto:two@taxwise.com).

For more information on *TaxWise*<sup>™</sup> 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](http://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](http://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](http://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](mailto:taxaidetech@aarp.org) and a member of the NTC will contact you to assist.

## **Software Upgrades**

Upgrades that become available for software that has been preloaded on AARP Tax-Aide computers are normally permitted, but may not be required. If in doubt, contact [taxaidetech@aarp.org](mailto:taxaidetech@aarp.org) for guidance.

### **Microsoft Windows Vista**

No AARP Tax-Aide-owned laptops or IRS Depot computers will be running Vista for the 2010 Tax Season. Although *TaxWise*<sup>™</sup> 2007, 2008, and 2009 will run on Vista, updates to Vista's default security settings may be needed. Earlier versions of *TaxWise*<sup>™</sup> have not been tested on Vista by the NTC.

### **Microsoft Windows 7**

Microsoft has announced that they will be releasing a new operating system, tentatively named Windows 7, late in 2009. CCH has been testing *TaxWise* with early versions of it, but until they complete their testing, it is not possible to determine definitively whether *TaxWise* 2009 will be compatible.

## Part Five: 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 District's 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. A new requirement this year stipulates that any active site listed as an e-file site in VMIS must have an EFIN entered into the record for that site. This change applies only to the EFIN field, and only to those sites that are listed as e-filing sites. (Refer to the section on Ordering Software in Part 4). 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 for the desktop version of *TaxWise*: 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 is no longer available to

the AARP Tax-Aide program because of IRS restrictions on dissemination of taxpayer information. Only the normal EFIN is used in TWO.

### **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) through his or her state IRS SPEC office to the IRS in Andover, MA, for approval. The form is available with instructions at [www.irs.gov](http://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 Form 8633 application to IRS Andover, MA or sending it by electronic means at [www.irs.gov](http://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](http://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.

If the Responsible Official for all of the EFINs in a state/split-state changes (typically when a new TCS is appointed) it is necessary to file with IRS Andover a paper Form 8633 for each of the EFINs having the signature of that new Official. An MS Office mail merge application that creates filled-out Forms 8633 from a Site Listing generated by VMIS is available upon request from [TaxAideTech@aarp.org](mailto:TaxAideTech@aarp.org).

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*<sup>™</sup> on it. This arrangement is not recommended since it requires the site ERO to assemble returns from multiple computers daily as well as insure that each computer is updated during the tax season.

When using the desktop version of *TaxWise*, the preferred method is to establish a wired local area network (LAN – see Networking *TaxWise*<sup>™</sup> later in this section), which provides an increase in security and productivity as well as a reduction in administrative work load. *TaxWise*<sup>™</sup> 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 prohibited.

Sites using TWO will require a wired network as well. However in this case, each computer will need to access the Internet by connecting through a wired router (or a switch connected to one of the router ports). The router in turn will need to be connected to a wired internet port at the site.

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*<sup>™</sup> 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*<sup>™</sup> software must be encrypted. On all computers other than IRS computers, and any removable data storage devices used to run *TaxWise*<sup>™</sup>, everything in the UTSyy folder must 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*<sup>™</sup> backup files are already encrypted. Nor is it necessary to install *TrueCrypt* on computers that are used exclusively for preparing taxes with TWO or as workstations in *TaxWise* desktop client/server networks. Information on use of *TrueCrypt* may be found on the AARP Extranet ([www.aarp.org/tavolunteers](http://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 from non-transmitting computers to further guard against unauthorized disclosure.

### **E-File Reporting**

Perhaps the best records are those provided by *TaxWise*<sup>™</sup> 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 (not applicable to TWO)
- 3) A copy of the Acknowledgement Reports for all returns (not applicable to TWO)

Paid preparers are required to retain this information for one or more years, depending on the document. **However, since AARP Tax-Aide is not 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).** Sites are encouraged to send the copies of these forms to their IRS SPEC office on a regular (weekly for high volume sites) basis during the tax season to minimize the potential for security issues.

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 Forms 8879 and/or 8453, should be immediately forwarded to the TM for resolution, since that office will then have all of the records.

Each ERO should verify that the IRS backup of all returns, and the backup to be provided to the state-designated off-season "data retainer," can be read. Taxpayer data should then be sent to the state-designated off-season "data retainer," usually the TCS or the SC. When the viability of the backups is verified, 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 TCSs should determine the appropriate requirements for their states 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**

In the past, 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.

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.

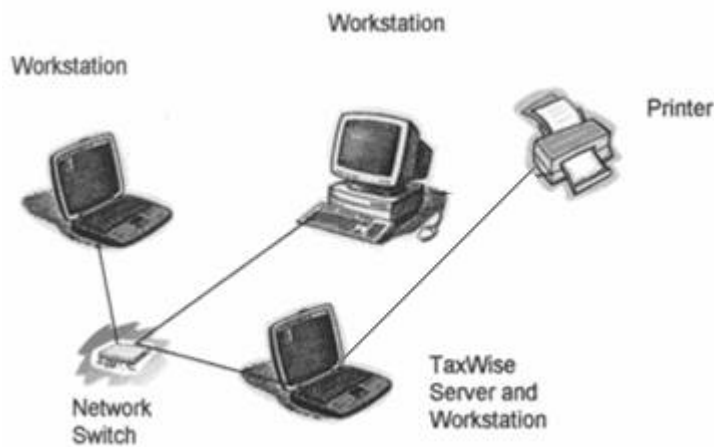
- Unless a site meets one of the two allowed EFIN exceptions, computers may need to be shared among several sites where each site has a different EFIN and SIDN. Although there are ways to accomplish sharing of computers across multiple EFINs by changing the *TaxWise*™ setup files, this technique is too complex for many Counselors and Local Coordinators to use on a regular basis. However, TW Make Icons, part of the FL1 Clone Tools, can be used to automate this task by building a unique desktop icon for launching *TaxWise* set up for each site. A description of this tool is posted on the Technology page of the AARP Tax-Aide Extranet.

Sites that are using TWO find it easier to share hardware and to make use of personally-owned computers, since copies of *TaxWise* are not installed on these computers (unless they are also used at sites using the standalone desktop version). However it is essential that all computers used at TWO sites make use of a capable, updated antivirus program, such as AVG.

### Networking *TaxWise*™

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 be very 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.

- A LAN provides numerous advantages, especially to the ERO and the Local Coordinator Better security - only one computer contains taxpayer data,
- Only one computer requires *TaxWise*<sup>™</sup> 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. Only a router or a multi-port Ethernet switch is required to handle all queuing and sharing using wired connections. A broadband router with four ports, can be used to network up to 4 computers. Users can add more computers to the LAN by connecting additional multi-port switches in a piggyback fashion (up to a total of 6 switches). For security reasons, the wireless feature of a broadband router **must** be disabled during *TaxWise* operations!

The server computer in a network should be the best 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 the entire network down. This is especially important for areas prone to power outages or for sites using extended power cords which may be 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*<sup>™</sup> sharing; however, this requires that *TaxWise*<sup>™</sup> 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 permitted, except when used only 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, except for printer sharing, only wired networks are to be used for *TaxWise*<sup>™</sup> sites, including those that use TWO.

Detailed instructions for networking, both wired and printer-only wireless, may be found on the Extranet Technology page. 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*<sup>™</sup> Knowledge Base also has some useful instructions and hints on networking.

### **Cloning Copies of *TaxWise*<sup>™</sup> to Other Computers**

There are many advantages to having EROs and Counselors learn how to set up *TaxWise*<sup>™</sup> and apply updates throughout the season. This experience can provide the foundation that may enable them to become the next group of TCs, and TCSs in the future. However, not all Counselors are particularly

computer savvy, and it may be preferable 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*<sup>™</sup> clone is one or more files (usually on a CD, a flash drive, or a mapped network drive) that can be used to transfer a preconfigured installation of *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 copied to other computers. Care should be taken, however, that such a copy is secure at all times to protect the registered EFIN(s), the employer data base within. If pro forma data has been carried forward from a prior year, the file must be encrypted.

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* container 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 their process widely available. If you choose not to use this process, a simple clone will also work. Copy the UTSyy folder to a CD or flash drive and from there to another computer. If the other computer is an IRS computer, copy to the C:\ drive. If it is not an IRS computer, copy to an encrypted drive (usually the P:\ drive). Then run UTSxx\TWTech\setup.exe to install. Note that for security reasons, the transfer medium must be encrypted, since the information being transferred may include carry-forward and other sensitive data in unencrypted form.

A slightly more complex clone is to use a program such as Zip2Secure.exe (available at [www.chilkatsoft.com/chilkatSfx.asp](http://www.chilkatsoft.com/chilkatSfx.asp)) 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](http://www.aarp.org/tavolunteers) web site.

## Part Six: 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.

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 Forms 9325 to clients, for mailing Forms 8879 and 8453 to the IRS, telephone charges for transmitting e-file returns, and charges 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)

Because of the high cost of laser printer toner cartridges, e-file volunteers should contact their TC prior to buying cartridges. Most IRS TMs provide printer cartridges for the IRS printers they have provided. The TCSs should notify their TMs of their projected needs as early as possible to allow for any IRS procurement delays.

Certain Listed Consumables *must* be obtained directly from a national vendor without out-of-pocket expense. AARP Tax-Aide is billed directly for these items. 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.

A list of items that are to be ordered in this way may be found on the Extranet. Items not on the 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.**

With the exception of TCS orders for software through TechSoup (see p 34), 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.

The TCS and district TCs have the option to buy needed e-file supplies in bulk and provide them to sites as needed. Since the price of e-file supplies and services varies greatly, e-filers should shop for the best prices. 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 on-line sources, 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.

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.

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 the AARP Tax-Aide National Office. To do this, email your request to [taxaidetech@aarp.org](mailto:taxaidetech@aarp.org) and the National Office will process it and use the donated funds your SC authorizes to make the purchase.

If purchasing systems from retail stores, 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 Three, 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 the Operational Guidelines for more detail on awards. You can help your DC and SC by suggesting awards when appropriate.

## **Part Seven: 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 90% of returns prepared by AARP Tax-Aide are electronically filed and the technical requirements continue to increase. For example, encryption is now required in many cases 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 and ERO training annually, preferably at a central location. Some States find it convenient to do this in conjunction with Instructor training. Where local circumstances dictate, others, such as Instructors, should contribute to TC and ERO training.

A suggested set of ERO training slides is available on the AARP Extranet. This set of slides, (developed jointly by the NTC and NTTCC) is intended as a curriculum that can be modified or used as deemed necessary. In states that have a state income tax, the TCS should work with the state department of revenue's e-filing coordinator to determine how the AARP Tax-Aide program should mesh with their state procedures and incorporate that information into the ERO training.

ERO training should cover all aspects of setting up site computers, transmitting returns and resolving rejects. The NTTCC recommendation is that a minimum of four (4) hours of training be provided to new EROs in each district. Experienced EROs may not require as much. Training should emphasize security and incorporate a process log to ensure all returns are transmitted, and accepted by the IRS and any state department of revenue, where applicable.

New EROs should be assigned a mentor to assist them with these duties and to answer questions, especially during the early part of the season. At sites having multiple EROs (say, for different days of the week) communication among the EROs and attention to good record keeping are important aspects that are sometimes overlooked, and mentors can help with them. Mentors should have previously served as ERO or have direct experience in assisting an ERO. Obviously, 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 Administration 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 Resource CD will no longer be prepared. Instead, all relevant software, slides, etc. will be available on the Extranet ([aarp.org/tavolunteers](http://aarp.org/tavolunteers)). In this way, in many cases, information will be available sooner than it otherwise would and it can be updated as necessary during the tax season. New procedures for re-imaging computers using manufacturers' updates are being studied and should be available on the Extranet shortly.

### 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 by email to TCSs, TCs, SCs, and RCs. An electronic version can also be found on the AARP Extranet, [www.aarp.org/tavolunteers](http://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](mailto: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](http://www.aarp.org/tavolunteers).

#### IRS

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

#### CCH

The CCH website ([www.taxwise.com](http://www.taxwise.com)) offers support *TaxWise*<sup>™</sup> 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](mailto:taxaide@aarp.org): First and Last Name, State, Position (TCS, TC, Counselor, Instructor, etc.) and email address. All TCSs are automatically sent copies of this newsletter; back issues are available on the Extranet.

### 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 should be shared with TCs, EROs, and 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](mailto:taxaide@aarp.org) of any changes to their email address.

### TaxAideTech

Technology-related questions may be directed to [taxaidetech@aarp.org](mailto: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 we might like.

When submitting a request for technical assistance, please include your name, phone number, and state/split-state, so members of the National Technology Committee can more easily reach you. It is also a good idea to copy your state TCS on emails sent to [taxaidetech@aarp.org](mailto:taxaidetech@aarp.org).

## Appendix B: Sample TC Training Agenda

1. INTRODUCTION
  - a. Meeting agenda
  - b. Prior year accomplishments
  - c. Goals for current year
  - d. Summary of what's new
  
2. TECHNOLOGY COORDINATOR FUNCTIONS
  - a. Hardware
  - b. Software
  - c. Training
  - d. Administration
  - e. Maintaining inventory records
  - f. Other
  - g. Tools
  - h. Calendar
  
3. SECURITY
  - a. Need for security
  - b. Security do's & don'ts
  - c. Encryption
  - d. Passwords
    - i. Constraints
    - ii. Cautions
    - iii. Dissemination
  - e. Ban on wireless communications
  - f. Use of antivirus software
  - g. Physical security
  - h. Data retention
  - i. Data removal
  
4. HARDWARE
  - a. Available hardware
  - b. Inventory
  - c. Allocation process
  - d. Ordering computers & printers
  - e. Software Tune-ups
  
5. TAXWISE
  - a. Comparison of Desktop and Online
  - b. Changes and new features
  - c. Hardware requirements
  - d. IRS/CCH software guidelines
  - e. Ordering process and schedules

6. EFINs
    - a. EFIN types
    - b. Requesting special EFIN's
    - c. EFIN on Fulfillment Confirmation Slip
    - d. EFIN Authentication (*TaxWise* Desktop only)
    - e. Setting up multiple EFINs on a single computer (Desktop)
  
  7. SITE ORGANIZATION AND OPERATION
    - a. Setting tax form defaults
    - b. Entering Site ID
    - c. Personal ID numbers (PIN's)
    - d. Using Preparer's Use fields
    - e. Setting print packet defaults (Desktop)
    - f. Configuring printers
    - g. Organizing Quality Review
    - h. Taxpayer data retention (*TaxWise* Desktop only)
    - i. Cloning *TaxWise* (Desktop)
    - j. Loading prior-year Proforma data (Desktop)
    - k. Use of removable data storage devices and media (Desktop)
    - l. Configuring computers for use in Multiple Roles (Desktop)
  
  8. NETWORKING
    - a. Why?
      - i. *TaxWise* Desktop client/server
      - ii. *TaxWise* Online Internet Connectivity
      - iii. Printer sharing
    - b. How?
      - i. Wired Ethernet
      - ii. Wireless
  
  9. ELECTRONIC RETURN ORIGINATORS (TRANSMITTERS)
    - a. Training EROs: a joint effort for Instructors and TCs
    - b. Differences between *TaxWise* Desktop and Online for EROs
  
  10. RESOURCES
    - a. IRS publications, primarily Pub 3189
    - b. AARP Tax-Aide
      - i. Technology Management Guide
      - ii. Extranet web site
      - iii. CyberTax email (subscription)
      - iv. Technology Bulletin emails
    - c. CCH (vendor of the *TaxWise* program)
      - i. *TaxWise* User Guides (for Desktop and Online versions)
      - ii. *TaxWise* Train The Trainer classes
    - d. Tax-Aide Volunteer Operations Group
  
  11. EXPENSES
-

- a. Codes “S” and “R”
- b. AARP will reimburse
- c. AARP will not reimburse
- d. Listed Consumables

## 12. TECHNOLOGY Q&A

## 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.

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|                                       |  |
|---------------------------------------|--|
| <b>What may &amp; may not be done</b> | <u>On behalf of the AARP Foundation, AARP Tax-Aide volunteers may:</u> <ul style="list-style-type: none"><li>· accept solicited or unsolicited donations of appropriate equipment and supplies from businesses and agencies.</li><li>· <u>not</u> use any mass methods (e.g., direct mail) to solicit donations.</li></ul> |
|---------------------------------------|--|

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|  |  |
|--|--|
| <b>The processes that should be followed</b> | <u>AARP Tax-Aide volunteers soliciting or accepting donations should:</u> <ul style="list-style-type: none"><li>· confirm with the immediate supervisor that other AARP volunteers or staff have not already approached a possible donor.</li><li>· use a standard acknowledgment form that has been developed to record and provide a receipt for donations (see the next page, or download from <a href="http://www.aarp.org/tavolunteers">www.aarp.org/tavolunteers</a>)</li><li>· record all requested information, as known, on the acknowledgment form.</li><li>· retain a copy of the signed form.</li><li>· send a copy of the signed form to the AARP Tax-Aide national office.</li></ul> |
|--|--|

Donors should:

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

---

|   |  |
|---|--|
| <b>Conditions that must be understood</b> | <u>Financial constraints of AARP Tax-Aide require the understanding that:</u> <ul style="list-style-type: none"><li>· all installation and maintenance issues must be handled locally.</li><li>· all maintenance and repair needs, as well as operating supplies, must be met <b>as economically as feasible</b>, including by local donation <b>where possible</b>.</li><li>· non-functioning equipment that cannot be repaired at no cost must be disposed of <b>only after approval by the state TCS and/or SC</b>.</li><li>· 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.</li><li>· off-season storage of equipment and supplies must be arranged locally.</li><li>· no software or technical support can be provided by AARP or the AARP Foundation.</li><li>· no additional financial support can be provided by AARP or the AARP Foundation.</li></ul> |
|---|--|

**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: |
|-----------------------|---|---|
| _____                 | <b>Equipment:</b> (please provide as much as is known of the following)<br><br>Type (e.g., computer, printer) _____<br><br>Manufacturer (e.g., IBM, HP) _____<br><br>Descriptor (e.g., laptop, laser) _____<br><br>Model Name (e.g., Thinkpad 360) _____<br><br>Serial or Identifying Number _____<br><br>Date of Acquisition by Donor (if known) _____ | \$ _____<br>Equipment                   |
| _____                 | <b>Supplies:</b> (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 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 <i>TaxWise</i> 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  | 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 location  |
| SMT        | State Management Team  |
| TC         | Technology Coordinator (District or TCS Assistant)   |
| TCS        | State Technology Specialist  |
| TM         | IRS Territory Manager (or his/her representative)  |
| TRS        | State Training Specialist  |
| TWO        | <i>TaxWise</i> Online  |
| USPS       | United States Postal Service   |
| UPS        | United Parcel Service  |
| UTS        | Universal Tax Systems, the former provider of <i>TaxWise</i>   |

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