

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.

2009 - 2010 Training Guide (Includes Information for Training Specialist and Instructors)

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

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AARP Tax-Aide Training Guide

This guide is intended to be an aid to the Training Specialist and Instructor. It provides guidance to Instructors for planning and implementing the training program for certification of all volunteers in the AARP TAX-AIDE program.

There are additional manuals and publications that should be used in conjunction with this guide. They include the AARP TAX-AIDE Policy Manual and Operational Guide, and the Technology Management Guide, as well as IRS publications which can be ordered from the IRS or are available on the IRS website, www.irs.gov.

This document provides guidelines for Training Specialists and Instructors for AARP Tax-Aide training and counselor certification. Section I covers general guidelines for both the TRS and Instructors. Section II covers the guidelines specific to the TRS and Section III covers the guidelines specific to Instructors.

For simplicity and consistency, this guide will use the following acronyms rather than full words:

NTTC National Tax Training Committee
NTC National Technology Committee
RC Regional Coordinator
SC State Coordinator
SMT State Management Team
TRS Training Specialist
TCS Technology Specialist
ADS Administrative Specialist
TC Technology Coordinator
DC District Coordinator
LC Local Coordinator
PBT Process Based Training
ERO Electronic Return Originator
TCE Tax Counseling for the Elderly

In addition, we will discuss the concept throughout the Training guide of Process Based Training (PBT). Using PBT is a way of combining interviewing skills, tax law training, and use of tax preparation software, i.e. Tax Wise. The NTTC has developed Power Point slides that encompass the PBT approach to assist TRS's and Instructors in training new counselors.

AARP Tax-Aide's Extranet provides Management Guides, forms and other support documents

Power Point slides to AARP Tax-Aide volunteers who have access to the Internet. The address is: www.aarp.org/tavolunteers/ (this web address is case sensitive).

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Training- What's new for 2009-2010

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

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

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

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

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

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

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

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

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

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

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

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

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for emergencies, retirement, their kids, etc AND support an AARP Foundation priority making AARP Tax-Aide that much more of a critical component in the Foundation. More information will be included in training materials.

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

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

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

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

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

- **8606**- Nondeductible IRA.

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

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

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

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We believe the success of new volunteers is enhanced by seeing their work and to help strengthen their understanding and skills through this process and other mentoring activities.

- All AARP Tax-Aide volunteers must pass the Basic, Intermediate and Advanced parts of the test. The printed test results for all three levels and a signed copy of the Standards of Conduct Agreement will be turned into the designated instructor in the District where they will be assigned.
- Volunteers are still required to attend the full counselor training classes established in their District for returning volunteers. *Note: AARP Tax-Aide believes it is important that volunteers participate in these classes to be sure they have received instruction on AARP policies, completed workbook problems in a classroom environment, and interacted with other volunteers in their District. This instruction is part of the training and development as effective members of the volunteer team in their District.*
- A returning counselor who uses Link & Learn (or a paper test) is strongly encouraged to complete the workbook problems [i.e. a minimum of four (4) workbook problems] assigned by the instructor and required in the District for all counselors. Doing the problems in class or at home is an integral part of the training and development of a counselor. It provides the counselor knowledge and skills necessary for preparing accurate returns consistent with the high quality standards of the AARP Tax-Aide program. The results are used by the instructor for evaluation and feedback to the counselor. *Note: The number, type of problems, (either state or federal), and how they are to be completed will be determined by the Instructor for their counselor classes in their State or District with concurrence with their State Coordinator.*

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

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Section A. *General Guidelines*

1.

IRS AND STATE/LOCAL TAX AGENCIES

The AARP Foundation is a sponsor of the AARP Tax-Aide which receives a Tax Counseling for the Elderly (TCE) grant from the IRS. The AARP Tax-Aide program maintains a close relationship with the IRS.

IRS Interface

In the area of training volunteers, the AARP Tax-Aide NTTC works with National-level IRS staff to develop, enhance and/or edit IRS training and testing materials for volunteers. This partnership has been very successful and the volunteers working with the IRS have contributed greatly and reflect positively on the talented volunteers in this program.

Each AARP Tax-Aide state has a Stakeholders Partnership Education and Communication (SPEC) Territory Office assigned as its local level IRS contact. Within that office is a lead staff person designated as the Territory Manager (TM). Reporting to the TM are Tax Specialists. Tax Specialists will normally be the TRS's primary point of contact within the IRS. The Tax Specialists are the TRS contacts and can provide valuable assistance in:

- ◆ Ordering IRS produced training materials for tax training Pub 4491, Processed Based Training Guide; Resource Guide Pub 4012; Resource Guide Pub 3189, Volunteer e-file Administrator Guide); Testing Materials.
- ◆ Ordering IRS tax forms and other materials for training and/or use at AARP Tax-Aide sites.
- ◆ Conducting, or securing a knowledgeable IRS employee to conduct, portions of the AARP Tax-Aide Instructor Workshop(s) to acquaint attending Instructors with the training materials and resources, instructional techniques, and, most notably, changes in the tax laws and tax forms.
- ◆ Possibly loaning LCD projector equipment to facilitate more effective presentation of material for the Instructor Workshop(s) and/or volunteer training.

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- ◆ Possibly arranging for classroom space for Instructor Workshops and/or volunteer training.

The TRS/IRS Tax Specialist partnership is beneficial to both AARP Tax-Aide and IRS and should be quickly established and maintained. The name of your Tax Specialist contact within the IRS SPEC Territory Office can be obtained from the SC and/or the TM.

State Tax Departments and/or Local Tax Agencies

The AARP Tax-Aide program also maintains a relationship with state and/or local tax agencies in those areas which have a personal income tax. These agencies provide material and training support which enable volunteer Counselors to offer state and/or local tax assistance. If your state has personal income tax, and volunteers provide assistance with this tax preparation as well as federal income tax, it is important for the TRS to establish and maintain a relationship with a state tax agency representative for many of the same resources as working with the IRS Tax Specialist – state tax forms, state developed volunteer training materials and other resources as well as instruction, especially in new or evolving state tax law, at the Instructor Workshops. The name of your state tax contact can be obtained from the SC.

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2.

RESPONSIBILITIES FOR COUNSELOR TRAINING

- | | |
|--|---|
| Responsibility for Counselor Classes | <ul style="list-style-type: none">• The DC has overall responsibility for ensuring that Counselors in the district are trained and certified. However, Instructors, reporting to the DC, have actual responsibility for training the Counselors.• Instructors, in consultation with the LC or DC as appropriate, select the class site, arrange the physical setup for the class and determine the process for correcting the IRS test. The materials needed for each class are ordered by the Instructors, or as otherwise determined by the SMT. Materials needed for the tax preparation sites are ordered by LC's.• A lead Instructor may be designated for a counselor training with two or more Instructors to ensure all administrative and coordination tasks are planned and executed. |
| Selecting Candidates for Counselor Classes | <ul style="list-style-type: none">• Candidates for Counselor Classes are obtained from the LC for experienced Counselors and from the DC and/or LC for new Counselors.• Counselor lists by LC, DC, or zip code can be created by the ADS. This list should be previewed by the appropriate Coordinator(s) before letters of invitation are sent out for the new season.• Many districts schedule separate training classes for new Counselors in order to cover all topics in detail with experienced Counselors receiving a scaled-back focused primarily on new and difficult tax topics |
| Training Materials for Counselor Classes | <ul style="list-style-type: none">• The TRS should provide Instructors with sample agendas for both New Counselor Classes and Experienced Counselor Classes. (see Appendix C)• The Process Based Training Guide, Pub 4491, the Volunteer Resource Guide, IRS Pub 4012, and IRS Pub 17 are the primary tools for Counselor training. |
| Testing the Counselors | <ul style="list-style-type: none">• All counselors must pass the IRS test in order to be certified Counselors. (see Certification, Records and Reporting Procedures in the next section) |
| Evaluations | <ul style="list-style-type: none">• Key to determining the effectiveness of training is evaluating both the course and Instructors. Evaluations should be handed out to students at the start of the class. Students should complete evaluations at the end of class prior to departure. (see Appendix G for a sample Evaluation) |
| Mentoring | Data has confirmed year after year that new volunteers leave the program in substantially higher proportions when compared to longer-tenured volunteers. It is |

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important to mentor and support new volunteers to reduce attrition. AARP Tax-Aide wants to support new volunteers to ensure a firm grasp of needed tax law to in producing accurate tax returns. Special attention during training—or pairing with an experienced counselor at training and for questions at the site are useful ways to offer support as well as verify a new volunteer’s understanding of tax law.

3.

CERTIFICATION, RECORDS, AND REPORTING

- SCs may authorize counselors to be trained and certified in Military/Special issues of the IRS training materials. Additionally, SCs may authorize counselors to be trained and qualified in the preparation of Form 1040X , provided that any counselor trained and qualified to prepare Form 1040X for a particular year must also be certified for that tax year for the tax matters contained on Form 1040X’s prepared by the volunteer.
- Tax preparers in the AARP Tax-Aide program are required to complete the IRS test with 80% accuracy on each of the three sections (Basic, Intermediate, and Advanced) of the test. Forms and schedules related to the test need to be available for the instructor grading the test.
- All volunteers should attend an AARP Tax-Aide training class as a part of the certification process. All volunteers must attend the portion of the Counselor training that covers AARP Tax- Aide policies and procedures especially the sections on Confidentiality and Security of Tax payers referenced in the Policy Manual.

4.

SCOPE OF PROGRAM

- Although the-focus of AARP Tax-Aide is low and moderate income taxpayers with emphasis on those 60 and older, AARP Tax-Aide has no income thresholds. Returns and attached schedules will be completed based on scope of training.

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- Volunteers in the AARP Tax-Aide program may prepare returns dealing with matters included in IRS training materials for the Tax Counseling for the Elderly Program (TCE) or in AARP Tax-Aide training classes provided the requirements of the IRS test have been met.
- State Coordinators may authorize counselors to be trained and certified in State Returns and Military/International of the IRS training materials.

Additionally, State Coordinators may authorize counselors to be trained in the preparation of Form 1040 X; provided that any counselors trained to prepare Form 1040X for a particular year must also have been certified for that tax year for the tax matters addressed on each Form 1040 X.

- See Appendix A for a table showing tax areas that are not included in AARP Tax-Aide Tax Preparation.

5.

ERO TRAINING

The following section is an ERO Training approach recommended by the NTTC.

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

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

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New EROs should have a designated mentor to assist in helping with these duties, especially during the early part of the season. Attention to good record keeping is an important aspect, which is sometimes overlooked, and a mentor can help with this. Mentors should have previously served an ERO or have direct experience in assisting an ERO.

It should be noted that ERO Training will vary based on the needs of the district.

6.

THE IMPORTANCE OF COMMUNICATION

The TRS needs to be in frequent communication with the State Coordinator (SC), District Coordinators (DCs), SMT, IRS Tax Specialist and state tax departments. Communication will take many forms – e-mail, reports, phone conversations, information from the Administrative Specialist or just sitting down with various people at their sites and discussing “how things are going.”

7.

THE IMPORTANCE OF ADULT LEARNING PRINCIPLES

Because we are dealing with adult learners, there is a need to emphasize the use of materials and tools to assist the volunteers understanding of the content of the training. Some adults learn better by listening, some by watching and other by doing. As much as possible, we should try and accommodate all three learning styles. Process Based Training is designed to capitalize on the learning styles mentioned above. Both the Internet and the public library are good sources of information on adult learning principles.

The use of visuals, power point or equivalent slide presentations, videos, overhead transparencies, demonstrations, lots of practice exercises, and varied techniques are encouraged in the development of the training session to accommodate different learning styles as well as those with impaired vision or hearing

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8.

EVALUATIONS

The evaluation forms collected at the end of the Instructor and Counselor Training become quite valuable when making plans for training for the next year. These evaluations especially when combined with local analysis of error trends picked up through second person Quality Review, reasons for reject and any trends in incorrect test answers can give us a check point on our use of new techniques, material and capabilities of both new and experienced Instructors and Counselors.

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Section B. *Training Specialist*

1.

AARP TAX-AIDE VOLUNTEER POSITION DESCRIPTION TRAINING SPECIALIST (TRS)

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

Purpose of Position: The Training Specialist plans and implements necessary training and tax law certification for Instructors in the state or split state and, in consultation with the State Management Team, develops a training plan for the program volunteers in the State.

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

- ◆ Evaluates training needs, and coordinates, manages and evaluates training for Instructors in the state.
 - In conjunction with the Administration Specialist (ADS), ensures that AARP Tax-Aide Administrative policies and procedures are incorporated into Instructor Workshops.
 - In conjunction with Technology Specialist (TCS), ensures that e-file training and procedures are incorporated into the Instructor Workshops.
- ◆ Develops in consultation with the State Management Team, a training and certification plan for program volunteers in the state for federal and any appropriate state tax law. Applies adult learning principles in the conduct of training.
- ◆ Serves as a member of the State Management Team (SMT) and communicates as appropriate on any training issues that come up within the state.
- ◆ Assists DCs and Local Coordinators (LCs) as requested, with the recruitment and selection of Instructors.
- ◆ Evaluates the need for Instructors, Instructor Workshops, and develops a training plan. Conducts and/or coordinates the Instructor Workshop.
- ◆ Oversees the counselor certification process and ensures that the names of certified Instructors and Counselors are submitted to the IRS Tax Specialist, ADS and appropriate coordinators. Monitors and evaluates quality, to the extent possible, of Counselor Classes.
- ◆ Ensures that all appropriate Instructors are invited to attend the Instructor workshops and are certified in tax law.

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- ◆ Maintains the state's instructor records, including a roster of instructors and certification information, reporting their certification to the ADS and a list limited to names only to the IRS contact.
- ◆ Acts as a liaison to the SMT, IRS and state tax departments on tax training issues.

Qualifications: The TRS must be certified annually and have the ability to design and implement required tax training in a state. The TRS must acquire a current knowledge of tax training procedures associated with the program. The TRS must be knowledgeable about adult learning and training principles. The TRS must be able to work effectively with diverse populations.

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

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

Time Required: The position demands the greatest time in late fall and winter as Instructors and Counselors are trained.

Training Required: The TRS must acquire knowledge of Policy and Procedures associated with the program especially related to certification, scope of program, quality and security of tax payer data initiatives and a basic orientation to AARP and AARP Foundation.

Travel Required: The TRS attends state training activities and meetings as well as any necessary national and or regional meetings.

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

Scope of Authority: The TRS develops and monitors tax training in accordance with program procedures.

Working Relationships: The TRS works closely with State Management Team, DCs, Instructors, the State Management Team, the IRS and any state tax department.

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

Available Resources: The TRS will be afforded the necessary guidance, training and materials needed to facilitate leadership responsibilities. Additional support and training are provided from the National Tax Training Committee, 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.

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2.

ACTIVITIES SCHEDULE FOR THE TRS

<p style="text-align: center;"><u>AUGUST</u></p> <ul style="list-style-type: none"> • Meet with SC, SMT, IRS Tax Specialist and state tax agency staff, if appropriate, to plan training and recruiting of Instructors. • Develop state training plan. • Determine names of Instructors to be invited to state training. Send list of previous Instructors to appropriate coordinator(s) for review and feedback to determine whether all are still active and to obtain any potential new Instructor names. 	<p style="text-align: center;"><u>SEPTEMBER</u></p> <ul style="list-style-type: none"> • Recruit Instructors (ongoing activity). • Estimate Instructor training requirements and review with SC. • Collect Instructors' biographies and maintain file of Instructors (ongoing activity). • Submit final expense statement for all expenses incurred prior to 9/30 (end of fiscal year). • Submit roster of returning and prospective Instructors to IRS Tax Specialist for direct shipping of Instructor Guides.
<p style="text-align: center;"><u>OCTOBER</u></p> <ul style="list-style-type: none"> • Attend state meetings of DCs. • Develop training work plan for Instructors and Counselors. • Finalize Instructor Workshop details with IRS (place, dates, hours, location arrangements, workshop agenda, and workshop Instructors from IRS and state). • Send invitation letter to Instructors and confirm their Workshop attendance. • Order training materials for Instructor Workshops (AARP, IRS, and state, if any). • Order training materials for Counselor Classes or delegate responsibility to other Coordinators. • Finalize grading procedure for test. 	<p style="text-align: center;"><u>NOVEMBER</u></p> <ul style="list-style-type: none"> • Review Counselor Class training needs with DCs by phone or mail, and review with SC. • Establish criteria for evaluating Instructors. • Oversee Instructor Workshop(s). • Review critiques and evaluations from workshops.

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<p style="text-align: center;"><u>DECEMBER</u></p> <ul style="list-style-type: none"> • Oversee Instructor Workshop(s). • Review critiques and evaluations from workshops. Identify Certified Instructors to IRS Tax Specialist and SC. • Visit selected Counselor classes, especially those with new Instructors, to evaluate Instructors' techniques and classroom facilities. 	<p style="text-align: center;"><u>JANUARY</u></p> <ul style="list-style-type: none"> • Visit selected Counselor classes, especially those with new Instructors, to evaluate Instructors' techniques and classroom facilities. • Collect test results from Instructors with Counselor evaluations within 10 days after class. Forward to Administration Specialist (ADS), IRS, and appropriate Coordinators.
<p style="text-align: center;"><u>FEBRUARY/MARCH</u></p> <ul style="list-style-type: none"> • Continue to evaluate adequacy of training. • Issue any late tax changes or answers to unresolved questions to Instructors. • Submit expense statement to SC on a monthly or quarterly basis. 	<p style="text-align: center;"><u>APRIL</u></p> <ul style="list-style-type: none"> • Submit expense statement to SC on a monthly or quarterly basis.
<p style="text-align: center;"><u>MAY</u></p> <ul style="list-style-type: none"> • Review state work plan especially training with SC and SMT, and outline accomplishments and propose recommendations for program improvements. • Receive TRS appointment confirmation letter from national office (even years only). • Submit expense statement to SC. 	<p style="text-align: center;"><u>JUNE/JULY</u></p> <ul style="list-style-type: none"> • Take a break!

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3.

ROLE OF THE SMT-TRS POSITION

The role of the State Management Team (SMT) is to serve as the AARP Tax-Aide leadership team for the state/split-state. The State Coordinator serves as the leader of the SMT volunteers holding the following positions: Administrative Specialist, Training Specialist, Technology Specialist and Partnership and Communications Specialist. The primary role of the SMT is to make certain that the program is run in an efficient manner in their state/split-state and to ensure that each of their specialty areas is in sync with the needs of the other parts of the program. Although, each SMT member holds responsibility for an area of expertise, they can and should offer suggestions and think broadly about impact of decisions to the program as a whole. As a member of the SMT, the role of the TRS is to

provide counsel and guidance to the State Coordinator (SC), volunteer state management team, District Coordinators and Instructors on the areas of tax law training and certification. The TRS serves as the subject matter expert on developing statewide training needs and coordinating, evaluating and managing the training needs for Instructors in the state. As such, in addition to the counsel and guidance they provide to volunteers in their SMT and training to volunteers in their state/split-state, they may be called upon from the National Office to provide feedback and suggestions on program enhancements intended to streamline processes and procedures for the benefit of all volunteers within the AARP Tax-Aide program.

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4.

PLANNING INSTRUCTOR WORKSHOPS

- | | | |
|--------------------------|--|---------|
| <input type="checkbox"/> | Develop State Training Plan
Meet with the SC, SMT, DCs, and IRS Tax Specialist for to plan recruiting instructors and for Federal training requirements; and with state tax agency staff to plan state training requirements. | Ongoing |
| <input type="checkbox"/> | Determine Optimum Dates and Locations of Workshops
Confer with SC and IRS Tax Specialist on meeting options. | 09/15 |
| <input type="checkbox"/> | Secure Space
Follow procedures for securing meeting space and other travel logistics. | 09/30 |
| <input type="checkbox"/> | Assign Instructors to Conduct Instructor Workshops

Send invitation letters and a biographical form to Instructors who will participate as Workshop Instructors at the Instructor Workshops. | 09/30 |
| <input type="checkbox"/> | Develop Instructor Workshop Training Curriculum with Workshop Instructors
<ul style="list-style-type: none">• Confer with IRS Tax Specialist and state tax agency on new tax law changes and updates.• Develop problems to supplement <i>Instructors Guide</i> (IRS Pub 4555) based on local and state experience.• Set standards for the test in conjunction with the State Coordinator, SMT and IRS Tax Specialist.• Establish criteria for evaluating Instructors. Order needed supplies for Workshops and confirm all logistics. | 09/30 |
| <input type="checkbox"/> | Mail Instructor Workshop Schedule and Travel Information
<ul style="list-style-type: none">• Mail information far in advance to allow adequate time to make travel arrangements. | 10/15 |

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- Mailing should include Workshop schedule, location, agenda and test requirements.
- List of participants includes: Instructors, Workshop Instructors, IRS Tax Specialist, state tax agency staff, if appropriate, and the SC and other SMT members where needed.



Order Instructor Workshop Training Materials 10/01

- PBT Guide (P4491) from IRS Tax Specialist.
- Give IRS Tax Specialist addresses of participants for direct shipping of workshop materials.
- Confer with SC to order sufficient Instructor packets for each attendee at the workshop.
- Order any necessary and available state training materials.



Orient Instructors of Instructor Workshops 10/15

- Define Workshop agenda and goals and review curriculum.
- Review adult learning principles.



Notify ADS, IRS Tax Specialist and site coordinators, in writing, of Instructors who have been certified as a result of passing the required IRS tests.

12/31

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5.

COORDINATING THE TRAINING OF INSTRUCTORS

Who Is Eligible to Attend Instructor Workshops:

- All newly appointed Instructors are eligible to and should attend an Instructor Workshop. A list of appointed instructors is available through the ADS in each state.
- Normally, all Instructors from the previous year are eligible to and should attend Instructor Workshops. (See third bullet.)
- SC's must determine and enforce the average of "two-plus new Instructors-per Counselor-class" eligibility rule for reimbursement of Instructor workshop expenses. All additional attending Instructors participate at their own expense. All workshop facilitators, of course, are eligible for reimbursement.
- The verification of returning and newly appointed Instructors eligible to attend Instructor Workshops is the DCs responsibility.
- Once attendees are determined, the TRS should send a letter of invitation (see page 25 for sample).

Selecting Instructors to Conduct Instructor Workshops:

- The TRS selects the presenters who will conduct Instructor Workshops. These individuals need to be selected for their experience in teaching adult learners, their oral presentation skills, and tax knowledge.

Developing Content for Instructor Workshops

- The TRS needs to work closely with the IRS Tax Specialist and state tax department designee (some states do not have tax departments) to develop the content of Instructor Workshops.
- The TRS can provide preliminary or separate training for new Instructors to familiarize them with adult learning styles, how to coordinate Counselor Classes, and other topics.
- The typical agenda for an Instructor Workshop should include tax law updates and changes, as well as coverage of administrative and technology updates provided by the ADS and TCS, respectively. Important administrative topics to be covered include but are not limited to submitting expenses statements, completing site sign-in sheets to record taxpayer assistance given and liability insurance coverage. Technology topics to be covered include information about electronic filing, software procedures and goals.

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- All Instructors must take and pass the Basic, Intermediate, and Advanced segments of the IRS test. Those planning to teach either Military or International topics must also pass those segments of the IRS test. The Test answer sheet (Pub 4189) can be ordered by the TRS (or state designee) for their state from local IRS Tax Specialist or Tax Analyst. The TRS will provide instructions on where and how many booklets are to be shipped. The TRS (or state designee) for that state will be responsible for managing and controlling distribution of Pub 4189 and/or the answer key. Only certified instructors will receive or have access to Pub 4189 for use in counselor training.
- All Instructor Workshops should close with the completion of an evaluation by each attendee to evaluate the workshop content and delivery. This feedback will allow the TRS to make recommendations for program improvement the following year.
- Following the Instructor Workshop, the TRS is responsible for providing DCs a list of the names of all Instructors who attended Instructor Workshops, passed the IRS test and are certified.
- If grading of the test was not part of the Instructor Workshop, the TRS should notify Instructors of the results of their tests.

Training Materials for Instructor Workshops

The TRS should have the following training materials for the Instructor Workshop for reference or distribution as appropriate:

- *The Policy Manual* which covers program policies and procedures;
- *The AARP Tax-Aide Training Guide* which covers position-specific topics for both TRS and Instructors.
- *The AARP Tax-Aide Counselor Digest*;
- *IRS Pub 4189* -which includes answer key for test and retest.
- *IRS' Quick Reference Guide*, IRS Pub 4012, a reference tool for the site that may also be helpful in training e-filing Counselors. The tax law in this publication is not sufficient in content and example to be a stand-alone tax law training publication. It should be used only as a supplement to the Process Based Training Guide (Pub 4491)
- *The Policy Manual* which covers program policies and procedures;
- *The AARP Tax-Aide Training Guide* which covers position-specific topics for both TRS and Instructors.
- *The AARP Tax-Aide Counselor Digest*;
- *IRS Pub 4189* -which includes answer key for test and retest.

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- *IRS' Quick Reference Guide, IRS Pub 4012, a reference tool for the site that may also be helpful in training e-filing Counselors. The tax law in this publication is not sufficient in content and example to be a stand-alone tax law training publication. It should be used only as a supplement to the Process Based Training Guide (Pub 4491)*
- *Any appropriate state materials.*

How to Obtain Training Materials

- *AARP Policy Manual**
Must be ordered by the ADS for all SMT leadership, including DCs, LCs', and Instructors.
- *AARP Tax-Aide Training Guide**
- *Must be ordered by the ADS for all SMT leadership, including DCs' and Instructors.*
- *AARP Tax-Aide Counselor Digests, Summary Activity Report Forms, Name cards & Holders, Blue Volunteer Ribbons and Tell-A-Friend Cards**
- *AARP Tax-Aide PBT Power Point Slides (www.aarp.org/tavolunteers)*
- *These can be ordered by the TRS, or downloaded from the extranet. Slides will be used in integrated training/process based training.*
- *Test Answer Sheet (Pub 4189)*
- *These can be ordered from the IRS TM, form 2333V.*

* These items can be ordered directly from AARP Fulfillment via the AARP Tax-Aide Order Form.

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6.

QUALITY REVIEW

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

Quality review efforts are undertaken to ensure that taxpayers leave the site with a complete and accurate return. It is part of the process that increases the confidence in our AARP Tax-Aide service to those we serve. Quality Review is a process in which every aspect of a completed return is checked and verified by a second counselor. It includes verifying important items like filing status, addresses on W-2s, and Social Security numbers, as well as checking that entries are correct and tabulated accurately. In addition, AARP Tax-Aide volunteers must verify all direct deposit information with tax payers as a quality review process. It is important that tax payers must agree with the bank routing and accounting numbers on the tax form. We will not accept any bank or accounting numbers over the telephone. Tax payers must be present and sign the tax form and 8879 and agree that the information they provided to counselors/quality reviews is accurate.

Quality review helps other volunteers as well as taxpayers. It makes the job of the ERO more effective as fewer returns reject are rejected. Also, when using carry-forward data, it helps to assure that the information is right for the Counselor and quality reviewer next year. It also helps volunteers learn from one another.

There are several ways to perform a quality review. It is strongly recommended that the quality review take place on the computer. Quality reviews done from a printed return do not identify e-file errors which can lead to rejects and waste paper and ink if a return needs correcting. Depending on the size of the site and the availability of equipment, there are two general methods for performing a quality review on an e-file return:

- (a) Using the first method, the return is moved to a separate quality review computer or done on the server at network sites. If not on a server, the return is copied (using the "Backup" feature) from the preparer's computer via removable media. It is then restored to a second computer where the quality review is completed and an e-file is created. The return is then printed and explained to the client by the quality review Counselor.

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- (b) Using the second method, the return remains on the preparer's computer and the quality review is completed there. A second Counselor (or other certified volunteer) sits at the preparer's computer to quality review the return, create the e-file, print the return, and explain it to the client. With this method, some sites designate one or more Counselors to exclusively do quality review on all returns, while other sites have counselors who switch places to quality review one another's return.

Quality Review has been a program standard for many years. When done correctly and consistently, quality reviews improve the return accuracy and tax sites have fewer rejects and more satisfied clients. All sites will be using the IRS Intake/Interview and Quality Review Form. This form 13614-C can be ordered from the IRS SPEC representative in your area.

A process for QR is an important part of training for any counselor expected to perform the QR function. A Power Point training presentation is available for use in counselor classes on the Extranet in time for counselor training.

7.

CONSIDERATIONS FOR SETTING UP A MEETING

State and district meetings are held in October or November:

- to review established state and regional goals,
- to develop district implementation- strategies,
- to review policies and procedures and
- to insure that each DC has developed a work plan for the season.

So that DCs are aware of policies, procedures, and state issues, the ***scheduling of district meetings must follow both regional and state meetings***. This way, the latest policies, procedures and issues can be communicated throughout the different levels of volunteers more effectively. At the discretion of each SC, depending upon resources and demographics of the state, one of two options is recommended:

<i>Option 1</i>	<i>Option 2</i>
SC holds state meeting(s) with all DCs. Then, DCs hold district meetings with their LCs.	SC holds meetings throughout the state with District and LCs attending the one nearest them.

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Due to program financial constraints, end-of-season meetings are restricted. End-of-season meetings are defined as any meetings that take place **after April 15th**. Regional Coordinators may meet with their SCs and State Management Teams to debrief on events of the season, discuss what worked and what could have worked better, and begin preliminary discussions on upcoming season's activities.

Costs related to any other end-of-season evaluation meetings for SCs meeting with others, such as DCs, cannot be reimbursed unless both the Regional Coordinator and National Office approve the expenses in advance. In such instances, the Regional Coordinator should review the request with the Assistant National Director. Conference calls are suggested as a cost-efficient alternative.

DCs may meet with LCs and other local leaders to debrief on events of the season, discuss what worked and what could have worked better, and begin preliminary discussions on upcoming season's activities. Mileage for this type of meeting is reimbursable. ***No other expenses*** for such meetings are reimbursable.

End of season celebratory or recognition events are *not* covered expenses within the program.

This section is intended as a guide for the SC and/or the TRS for setting up the state wide meetings for DCs and Instructors.

- The State team will determine the desired agenda and the number of people who will attend the meetings. Two factors are key to the type and size of meeting space that will be needed. Breakout groups may need separate rooms.
- Will there be one meeting for the state or several smaller meetings where the state team travels to each meeting? Considerations need to be given to:
 - Total cost
 - "Wear and tear" on the state team and different messages for different locations if there are multiple locations.
 - Interaction of peers – large vs. small or all vs. limited.
- Be cost conscious, but work to have an effective meeting that meets the needs of the program and is not a waste of time and money.
- Set your meeting goals and work to have the meeting environment support those goals.

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Consider:

- Meetings are for delivering information, instruction and interaction with peers. Meeting arrangements should help meet this objective.
- Meeting room(s) should be set to allow note taking, space for books and handouts, and use of a computer, if appropriate.
- If computers are to be used as part of the instruction/meeting, sufficient space and electrical outlets must be available.
- If projection of Power Point is part of the meeting, arrangements need to be made for a screen, computer, and projector. There needs to be back-up of the PP presentation and a spare lamp for the projector – strange things can happen.
- If there are more than 40 people audio amplification is needed.

Meeting room:

- No charge rooms are desirable if adequate ones can be found at the sites where the meetings are held. Libraries, Senior Centers, Community Centers, Community Colleges, restaurants where a meal might then be served, etc. are sources of no charge meeting space.
- If the meeting is held in the same city as the local AARP state office, local state director and staff may have space in the AARP Office that can be used for the meeting.
- Hotel meeting space may sometimes be obtained gratis if a large block of rooms is guaranteed.
- The person making arrangements needs to insure that enough space is available and that audio/visual needs can be addressed. If visuals (PP) are to be used, the room needs be properly dimmed for projection.

Housing for those participants who live beyond a 45 mile radius:

- Housing needs to be near meeting room
- The hotel needs to have-appropriate rooms
 - Smoking/Non-smoking considerations
 - Double/king rooms
 - Handicap needs – keep in mind that handicap room and wheel chairs accessible have different meanings. Understand what is needed.
- Reservations – keep track of who has registered
 - Participants should make reservations directly, but the hotel should supply list of registrants.
 - Participants should respond to the SC or TRS as to room requirements so that there is control of the reservations requests to the hotel.

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- The SC or TRS should insure that all invited respond.
- Guest rooms should be either 1) direct billed to AARP or 2) paid by participants with the bill submitted on expense account. Meeting rooms and food should be direct billed.

Meals:

- Individuals with food allergies should be placed in touch with the food service provider.
- Breakfast – breakfast sites need to be easily available to the meeting site or ideally, included in the hotel room rate.
- Lunch
 - Should be on same premises as meeting rooms, if possible
 - Should be kept light with reduced “carbs” – they make people sleepy. Desserts should be served at afternoon break.
 - Lunches should preferably be supplied on site or catered-in to meeting room.
 - Participants should be kept on site if possible to help insure restart of meeting on time.

Breaks:

- Absolutely required – a single session should be no longer than 1 ½ hour
- Coffee, tea, and water should be available at the start of the meeting – fruit/pastries are nice if the budget allows
- Morning break should add sodas – (diet and full strength) to the above
- Afternoon break should be as the morning break plus cookies or the desert not served at lunch.

REMEMBER! Neither an SC nor a TRS can sign a contract for meeting space, meals or rooms. A meeting request form must be completed and sent to AARP National Office. The SC or TRS needs to alert the hotel that they are only making arrangements and that final negotiations and contract signing and subsequent bill payment is through AARP National Office.

A request for a purchase order to arrange for National Office direct billing should be made for regional and state meetings as well as Instructor workshops at the state level. This process will:

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

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Force Majeure

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

Indemnification

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

- ❖ Enable the National Office to coordinate payment of the hotel's bills more effectively, and
- ❖ Minimize the costs that volunteers may incur directly that they would then need to get reimbursed for later on.

To initiate this process, the requester (Regional Coordinator, State Coordinator, or other assigned leaders as applicable) should send all meeting specifications on an Event Reservation Form or in an email, to the National Office.

AARP Tax-Aide volunteers should request the government rate applicable to the location when making lodging arrangements for AARP Tax-Aide functions per our IRS TCE contractual agreement. These rates are listed on the Internet at www.gsa.gov (look under travel resources for *per diem* rates.) Rates lower than the government rate may be negotiated and the information forwarded to the National Office to finalize the purchase order for the meeting. Volunteers are not authorized to sign contracts for AARP Tax-Aide events for meeting facilities and/or group meals. Volunteers must ask the hotel to email the contract to the National Office.

The National AARP Tax-Aide Office will coordinate with the AARP Procurement Department to ensure that all necessary information is provided within the contract and obtain the appropriate signatures. This process typically takes 10-20 business days from receipt of the contract at the National Office; but may take longer if information is incomplete or issues need to be negotiated with the hotel.

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If a hotel/motel requests documentation, in lieu of the customary government ID card, the National Office can provide a copy of the Cooperative Agreement cover sheet, including the application page stating the lodging rate policy. AARP Tax-Aide also qualifies for exemption from federal taxes; the 501(c)(3) Federal Employer Identification Number is 52-0794300.

The National Office will provide the PO to the Regional Coordinator or State Coordinator as it becomes available. A copy of the purchase order will be faxed to the host facility directly from the AARP Procurement department, which may then bill AARP directly after on-site signature approval is given by the Regional Coordinator or State Coordinator.

Purchase orders should be used for volunteer lodging and/or meals. If volunteers incur additional meal expenses that can not be charged to the master purchase order with the hotel, they should submit their expenses with appropriate receipts on an Expense Statement. If a purchase order was not used, the Regional Coordinators or State Coordinators should submit major meeting expenses that they paid directly on an expense statement accompanied by a list of meeting attendees and receipts.

Conference Call Reservations: To arrange conference calls, state level leaders should call/email their Sr. Field Support Technician in the National Office with the following information:

- ❖ Date(s) of Call
- ❖ Time: (Begin), (End) Eastern time
- ❖ Length of Call
- ❖ Names and phone numbers of leaders participating in the call

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Section C. *The Instructor*

1.

POSITION DESCRIPTION: INSTRUCTOR

Program: AARP Tax-Aide provides free personal income tax preparation and assistance to low- and middle-income taxpayers, with special attention to those age 60 and over.

Purpose of Position: The Instructor has responsibility for Counselor training and certification as determined by the State Coordinator and the State Management Team.

Responsibilities of Position: Supported by the policies and procedures of the AARP Foundation and the Policy Manual, the Instructor:

- ⇒ Attends Instructor workshop and passes all three sections of the test for IRS certification.
- ⇒ Schedules Counselor training classes, as required.
- ⇒ Provides instruction on income tax information and tax return preparation, as well as the need to maintain the confidentiality of taxpayer data at all times, ensures that instruction is provided to all site level volunteers on program policy and administrative procedures, especially confidentiality and security.
- ⇒ Grades and returns IRS test to Counselors.
- ⇒ Reviews test results with Counselors and provide guidance for identified weak areas.
- ⇒ Submits a list of Counselors who successfully pass the IRS test to the state Training Specialist (TRS), District and Local Coordinators.

Qualifications: Instructors must have the ability and knowledge to train volunteers in tax law and preparation of tax returns a district (sub-state geographic area), and must work effectively with diverse populations. Instructors must pass the advanced level of the IRS certification exam.

Term of Service: The Instructor is appointed for a one year term, contingent upon satisfactory annual review and certification, and may be reappointed for additional one year terms.

Eligibility for Multiple Volunteer Positions: Instructors are eligible for other AARP or AARP Foundation volunteer positions.

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Time Required: The position requires the greatest time in the late fall and early winter as instructors and counselors are trained.

Travel Required: The Instructor must attend district and or local meetings as well as training sessions as necessary for performance of duties.

Training Required: Instructors must acquire tax proficiency sufficient to train others (as determined by passing the IRS certification exam) as well as knowledge of AARP Tax-Aide program policies.

Appointed & Supervision: Instructors are appointed by the District Coordinator (DC) in consultation with the State Coordinator and TRS. Instructors report directly to DCs.

Scope of Authority: Instructors train Counselors to assist in the preparation of tax returns for the target population in accordance with program policy. They do not supervise another AARP Tax-Aide volunteer position.

Working Relations: Instructors work closely with the TRS, DC, Technology Coordinator (where e-filing) Local Coordinator and other AARP volunteers as required.

Progress Review: Instructor performance is monitored on an on-going basis, and reviewed annually by DC with input from the TRS.

Available Resources: Instructors will be afforded the necessary guidance, training and materials needed to fulfill their responsibilities. Additional support and training are provided from the AARP Tax-Aide State Coordinator, the IRS and National Office staff. AARP Tax-Aide reimburses volunteers for covered program related expenses as set out in the Policy Manual.

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

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2.

ACTIVITIES SCHEDULE INSTRUCTOR

September

- ⇒ Current Instructors submit final expense statement for all expenses incurred prior to September 30 (end of fiscal year).
- ⇒ Potential Instructors invited to participate in training by Training Specialist.

October

- ⇒ Potential Instructors attend district meeting as required and receive invitation to Instructor Workshop.

December

- ⇒ Potential Instructors attend Instructor Workshop, and pass IRS test for certification.
- ⇒ Appointed Instructors receive appointment/confirmation letter. Meet with other Instructors to plan Counselor class schedules, allocate teaching assignments per class and establish grading procedure.
- ⇒ Instructors prepare lesson plan for Counselor training, verify material orders, classroom dates, facilities, times, etc.

January

- ⇒ Instructors hold classes as scheduled, grade and return tests, and report results and certification status of Counselors to Training Specialist, District and Local Coordinators to ensure only current year Certified Counselors assist clients with taxes.

April

- ⇒ Instructors submit expense statements monthly or quarterly to supervising Coordinator.

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3.

PREPARATION FOR COUNSELOR CLASSES

- Instructors confer with DC to assess Counselor training needs.
- TRS provides Instructors with sample agendas for Counselor Classes.
- Instructors, in conjunction with DCs and LCs, schedule dates and locations for Counselor Classes.
- Instructors, ensure that Counselor Class training materials are ordered.
- TRS and/or DC visit Counselor Classes to evaluate Instructor's training techniques and facilities.
- Lead Instructor for each training submits to the IRS a listing of counselors who attended class and passed the IRS test. District and Local Coordinators to ensure only current year certified Counselors assist clients with taxes.
- Instructors notify Counselors that they are certified.
- TRS and DC review evaluations of Instructors for acceptability for next season.
- Lead Instructors and DCs submit feedback to TRS on materials, visual aids and training facilities to evaluate effectiveness and use for next season.
- Instructors submit expense statement to DC as appropriate.

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4.

JOINT STATEMENT FROM THE AARP TAX-AIDE NATIONAL TECHNOLOGY COMMITTEE AND AARP TAX-AIDE TAX TRAINING COMMITTEE

The NTC and NTTC jointly recommend that as part of AARP Tax-Aide training, each Counselor (E-file or Paper) complete at least four comprehensive tax problems (from Pub 4491-W or other materials/exercises prepared at the local level) and submit to a designated leader for review and evaluation. {The designated leader/reviewer should have at least three year's experience using Tax Wise.}

The review and evaluating may be carried out by an Instructor, but the words "designated leader" were used instead to provide for flexibility during the demanding training period for prospective Counselors. The training period (usually January) is the busiest time for Instructors. The completion of the four problems by a prospective Counselor (in addition to the regular classroom training and the IRS test) is to show his/her competency as an additional training or coaching aid. Instructors can use this additional way to assist someone's ability to accurately prepare a return.

The reviewed four problems should be used to provide constructive feedback to the prospective Counselor on what he/she needs to work on to improve performance. Without such training for all Counselors, Counselors can pass the IRS test and still not be able to prepare a quality return at a Tax-Aide site. This is true for both paper and computer prepares. Additional practice and experience in preparing returns is a valid approach to improving the capabilities of Counselors and smooth site operations.

Experience in doing returns is probably more critical to obtaining a quality return for paper preparers than it is for those using Tax-Wise; the task of preparing a paper return is actually more difficult than preparing the same return on Tax-Wise.

The completion of the four problems by a prospective Counselor (in addition to the regular classroom training and the IRS test) is to show his/her competency as an additional training or coaching aid. Instructors can use this additional training to improve the ability to accurately prepare a return.

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Section D. *Appendices*

Appendix A

SAMPLE INVITATION LETTER TO INSTRUCTORS

(For Instructors who are claiming reimbursement. If using direct billing, please confer with the SC about additional information to include in the invitation letter.)

Dear (Name of Volunteer):

We are happy to welcome you as a potential Volunteer Instructor in the AARP Tax-Aide program. Please accept this letter as your invitation to attend the Instructor Workshop. In order to participate as an Instructor in this program, you must meet the following requirements: *Be certified by attending an Instructor Workshop, taking and passing all segments of the IRS' test and teaching ten or more hours. You are also authorized to take the test using the IRS web site, via Link and Learn if you have been an Instructor for more than two years.*

Pertinent information regarding the Instructor Workshop, hotel accommodations and any special instructions pertaining to your attendance and participation in this class are included in the attached information.

We are requesting that all participants who live less than a 45-minute commute each way drive to the Instructor Workshop. Daily mileage will be reimbursed at the rate of \$.—cents per mile (obtain current figure from the SC). Please keep receipts for any other approved, out-of-pocket expenses you may incur and submit them with your request for reimbursement.

For those of you who live beyond the 45-minute commute, a block of rooms has been reserved. When making your reservation, please indicate you are with the AARP Tax-Aide group. The deadline agreed upon with the hotel to ensure room availability is as indicated in the attached information sheet. On the date indicated, the unreserved rooms will be released. Each person is required to pay for his/her own hotel bill and other necessary expenses if there is no master bill. Keep track of your mileage and receipts for out-of-pocket expenses as same are required for reimbursement. Please note the hotel room is for single and double occupancy. Spouses are welcome; however, AARP will not reimburse their expenses.

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If for some reason you cannot attend the Instructor Workshop, please let us know as soon as possible.

We are looking forward to seeing you at the Instructor Workshop. Please accept our thanks for your willingness to serve in the capacity of Instructor. You should know that your support of AARP Tax-Aide is greatly appreciated and provides a vital role in making this worthwhile program a success.

If you have any questions, please do not hesitate to call me directly.

Sincerely,
TRS

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Appendix B **SAMPLE AGENDA FOR INSTRUCTOR WORKSHOP**


































- I. Review workshop agenda and goals.
- II. Collect tests and start grading them.
- III. Review administrative procedures and cover technology efforts for the year.
- IV. Review prior year's results of Counselor efforts- (returns prepared, accuracy, reject rates for e-filing errors, etc.)
- V. Discuss how to set up a Counselor Class and the certification process.
- VI. Review principles of adult learning.
- VII. Review current year's training materials and tax law changes.
- VIII. Review instructional methods and discuss problem-solving technique.
- IX. Review e-file training procedures and provide update to Tax-Wise software.
- X. Review ERO Training Overview.
- XI. Review graded test with Instructors.

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Appendix C PBT Slides

-  00Admin 2008a.ppt
-  00SystemNavigation2009a.ppt
-  01CourseIntro 2009a.ppt
-  02ScreeningInterviewing2009a.ppt
-  03FilingBasics2009a.ppt
-  04FilingStatus2009a.ppt
-  05-06Exemptions2009a.ppt
-  08IncomeBasics2009a.ppt
-  09BusinessIncome2009a.ppt
-  10CapitalGains2009a.ppt
-  11RetirementIncome2009a.ppt
-  12Rents&Royalty2009a.ppt
-  13UnemploymentCompensation2009a.ppt
-  14SocialSecurity2009a.ppt
-  15OtherIncome2009a.ppt
-  17Adjustments2009a.ppt
-  17OtherIRAConsiderations2009a.ppt
-  19StdDeductionTaxComp2009a.ppt
-  20ItemizedDeductions2009a.ppt
-  23ChildandDepExp2009a.ppt
-  24EducationCredits2009a.ppt
-  25ForeignTaxCredit2009a.ppt
-  26ChildTaxCredit2009a.ppt
-  27MiscCredits2009a.ppt
-  28OtherTaxes2009a.ppt
-  29Payments2009a.ppt
-  30EIC2009a.ppt
-  31RefundorAmountofTaxOwed2009a.ppt
-  32QualityReview2009a.ppt
-  33ConcludingtheInterview2009a.ppt
-  35AMENDEDReturns2009a.ppt
-  ARRA2009a.ppt
-  Mortgage Debt Reduction2009a.ppt

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Appendix D **REFERENCE MATERIAL**

Volunteer Instructor Guide (Pub 4555) incorporates an integrated training approach in Appendix A. This supplemental guidance “integrates” or weaves in tax law with return preparation software. The training is composed of ten modules of instruction.

AARP Tax-Aide’s Extranet provides Management Guides, forms and other support documents to AARP Tax-Aide volunteers who have access to the Internet. The address is:

<http://www.aarp.org/tavolunteers> (this web address is case sensitive).

IRS Website is a source of reference material, including all IRS Pubs, Tax Forms and Instructions for completing the forms. There are also search capabilities to aid in locating information on specific topics.

Most states also have websites with information available to aid in preparation of state income tax returns. However, it should be emphasized that counselors should prepare returns only for those states for which they have received training.

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Appendix F

BILLING THE COST OF AN INSTRUCTOR WORKSHOP DIRECTLY TO THE AARP TAX-AIDE NATIONAL OFFICE

- TRS in consultation with SC & IRS Tax Specialist determines workshop location.
- If hotel is needed, TRS makes preliminary, fact-finding only contacts and makes selection.
- TRS forwards the meeting requirements and estimated hotel costs (room rates, group meals, miscellaneous) to the SC for approval.
- Volunteers must not sign contracts or other agreements.
- If signed contracts and/or direct billing are needed, SC forwards the request to the National Office as instructed in the Policy Manual.
- National Office conducts all formal negotiations and finalizes formal arrangements with the hotel.
- TRS acts as the local contact for the hotel, coordinating and monitoring all arrangements, once agreements are secured.

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Appendix G AARP TAX-AIDE 2010 SCOPE OF TRAINING

AARP Competencies		
AARP Admin, Policies, & Quality Site Requirements	Counselor Digest	
AARP Security and Privacy	AARP Admin	
Client Facilitator	AARP CF Pres	
ERO Training	ERO Pres	
Interviewing and in-take process	AARP Pres	
Training Competencies		
	Pub 4491 Lesson Number/Slides	Form 1040 - Line Numbers
Filing Requirements & Filing Status	Lesson 02, 03, 04	Line 01 thru 05
Exemptions; personal and dependency	Lesson 05, 06, 07	Line 06
Income – Wages, Interest, Dividends, Unemployment, & Gambling, Social Security benefits	Lesson 08, 13, 14, 15	Line 07 thru 22 (Schedule B, C-EZ, D)
Income – Taxable Refunds, Alimony Received, IRA/Pensions with Taxable Amount Determined & Schedule C-EZ	Lesson 09, 11	Line 07 thru 22 (Schedule B, C-EZ, D)
Income – All Pensions, Annuities, IRA Distributions (taxable amount unknown on Form 1099R -computation of simplified method for pensions	Lesson 10, 11	Line 07 thru 22 (Schedule B, C-EZ, D, and 1099R worksheet for simplified general rule)
Limited Schedule K-1, 1065, 1041, 1120S - Interest, dividends, tax exempt interest	Lesson 08	Line 08a (Schedule B and Schedule K-1)
Sale of Home – Taxable and Non-Taxable Events &	Lesson 10	Line 13 (Schedule D)
Sale of Stock	Lesson 10	Line 13 (Schedule D)
Cancelled Debt & Foreclosure	Lesson 10, 15	Line 13 (Schedule D) and Line 21, Form 982

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Adjustments – All within VITA/TCE Scope	Lesson 17	Line 23 thru 36
Penalty on early withdrawal of savings	Lesson 17	Line 23 thru 36
Itemized Deductions	Lesson 20	Line 39 thru 40 (Schedule A and Schedule L)
Standard Deduction/ and additions to standard deduction real estate taxes and sales/excise tax on new car	Lesson 19	Line 39 thru 40 (Schedule L)
Tax computation – tax liability	Lesson 19	Line 43 thru 46
Foreign Tax Credit (simplified limitation election only)	Lesson 25	Line 47 (Form 1116)
Credit for Child and Dependent Care Credit	Lesson 23	Line 48 (Form 2441)
Education Credits –ARRA changes	Lesson 24	Line 49 (Form 8863)
Retirement Savings Contribution Credit	Lesson 27	Line 50 (Form 8880)
Child Tax Credit	Lesson 26	Line 51
Energy credits – ARRA changes	Lesson 24	Line 52 (Form 5695)
Credit for the Elderly	Lesson 27	Line 53 thru 53
\$250 credit for certain government retirees- ARRA	ARRA Slides	Line 63 (Schedule M)
Economic Recovery Payment (SSA, VA, RRB) - ARRA	ARRA Slides	Line 63 (Schedule M)
Making Work Pay Credit – ARRA	ARRA Slides	Line 63 (Schedule M)
Earned Income Tax Credit; per ARRA- 3 children	Lesson 30	Line 64a
Additional Child Tax Credit – ARRA changes	Lesson 26	Line 65 (Form 8812)
First time homebuyer credit – ARRA changes	Lesson 29	Line 67 (Form 5405)
Form W-4, Employee’s Withholding Allowance Certificate	Lesson 28, 31, 32, 33	Line 72 thru 74 (Form 8888)
Direct deposit; split refunds, third party designee	Lesson 32, 33	Line 72 thru 74 (Form 8888)
Amount owed and options for payment	Lesson 33	Line 72 thru 74 (Form 8888)
Finishing the return/Quality review	Lesson 32	QR Checklist – IRS In-take form

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Appendix H OUT OF SCOPE

AARP Tax-Aide helps low-and middle income taxpayers, with special attention to those 60 and older, file their personal income tax returns. Volunteers are trained to assist in filing tax forms and basic schedules, including the 1040, 1040A and 1040EZ. Taxpayers with complex tax returns are advised to seek paid tax assistance. Please see the list below for items that our volunteers have been trained to and can complete under the guidelines of the program. If volunteers have not received appropriate training, they must send taxpayers to a paid preparer. AARP Tax-Aide volunteers must stay in the scope of the program and do those returns that we have received training.

Can Prepare

FORM:

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

Can NOT Prepare

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

FORM:

2106 (Employee Business Expense)
3903 (Moving Expenses)
8615 (Minor's Investment Income)
8606 (Nondeductible IRA)

Some portions of Schedule A's and B's

All other Schedule K-1's

In order to prepare an accurate return, AARP Tax Counselors can determine if a return is too complicated or outside the scope of their training.

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Appendix I

SAMPLE EVALUATION FORM

Following is a sample Evaluation Form that can be used for both Instructor and Counselor Training.

INSTRUCTOR/COUNSELOR TRAINING EVALUATION

YOUR COMMENTS AND SUGGESTIONS ARE WELCOME. THEY WILL ASSIST US IN PROVIDING QUALITY TRAINING. PLEASE WRITE IN ANY SUGGESTIONS OR COMMENTS AND RETURN THIS FORM TO THE DESIGNATED INDIVIDUAL.

1. Are you an experienced or new Instructor/Counselor? Experienced ___ New ___
2. Were you notified of times, dates, and location of training at least two weeks in advance?
Yes ___ No ___
3. Was the invitation letter timely and did it allow you to prepare for class any requested presentations or test completion?
Yes ___ No ___
4. Did the notice provide you sufficient time to set aside the dates without interfering with your other volunteer activities or personal schedule?
Yes ___ No ___
5. Were you advised in advance regarding AARP reimbursement policies for Instructors especially with regard to the fact that receipts were necessary for all items except mileage?
Yes ___ No ___
6. Did you receive all necessary materials for training? Yes ___ No ___

If no, what was missing? _____

7. Did you receive an agenda for the training? Yes ___ No ___
At the meeting ___ With the invitation ___

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8. Was the agenda followed by the Instructor? Yes _____ No _____

9. How would you rate the facilities?
Excellent _____ Good _____ Fair _____ Poor _____

Instructor/Counselor Training, Page Two

10. Were the topics covered beneficial to you as an Instructor/Counselor?	Excellent	Good	Fair	Poor
Scope of Program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Federal Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
State Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Integrated Training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Administrative Training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Adult Learning Principles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Visuals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

11. Was sufficient time allotted? Yes _____ No _____

12. Were you trained regarding testing/ grading procedures? Yes _____ No _____

13. Were you trained regarding the notification of certification procedure?
Yes _____ No _____

14. Were you provided an opportunity to actively participate? Yes _____ No _____

15. Were you provided an opportunity to ask questions? Yes _____ No _____

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16. How would you rate the Instructors' abilities?

	Good	Fair	Poor	
Name #1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Name #2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Name #3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If fair or poor, please add constructive recommendations for areas needing improvement. _____

If fair or poor, please add constructive recommendations for areas needing improvement.

17. Were all your questions regarding procedures answered? Yes _____ No _____

If no, what was left unanswered? _____

18. For experienced instructors/counselors, when materials were presented were they an exact repeat of last year or was a fresh method of presentation utilized?

Exact _____ Fresh _____

19. What can be done to improve next year's training?

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