

Alternative Training Option AARP Foundation Tax-Aide Program

New Policy: Allow new volunteer prospects or returning volunteers who do not have the ability to attend all classes to use self-study for a portion of training for the upcoming tax season. Self-study for those sessions of the training class that cannot be taken in person could be trained on using IRS SPEC Link and Learn Taxes online training software. This would only be available by approval of the Training Coordinator or Lead Instructor for the District. Below are proposed guidelines for utilizing this option.

1. Volunteer/Volunteer Prospect must obtain permission from the District Training Coordinator or Lead Instructor to self-study via Link and Learn Taxes training site.
2. All volunteers are required to attend in person the following training session:
 - a. AARP Foundation Tax-Aide program policies and procedures
 - b. IRS Standard of Conducts
3. No more than one half of the training may be conducted via self-study (for a three day class the volunteer/Volunteer Prospect must attend one and one-half days, for a five day training the volunteer/Volunteer Prospect must attend two and one-half days). Instructors would have final say in which sessions should be attended in person beyond the mandatory sessions listed in step two.
4. All program certification requirements must be met in order to volunteer with the AARP Foundation Tax-Aide program.

Background: With the changing society we are seeing people with busier schedules who are not able to arrange their schedule to attend three to five days of training at the time training is offered. Based on data from the prospective volunteer system many of these people work at least part time.

There is a need to have volunteers available during our non-traditional hours of operation in the evenings and on weekends to serve taxpayers who also work and are not available during the daytime hours. Requests have been received from current volunteers who, because of scheduling conflicts, need training alternatives available to them in order to remain an active volunteer in the program. With this changing demographic we need to be ready to support the training needs of these volunteers.

Drivers behind the decision to offer alternative training options:

- Either because of work or other commitments we are seeing prospects self opt out or we opt them out of volunteering because they are not available on the training days. They are told to try again next year.
- Individuals are becoming more mobile and involved in several activities which provides fewer blocks of large time available for our traditional training. They will find the block of one to two times a week during tax season to volunteer regularly, but availability for training is limiting their entry into the program.
- Society is changing and more people are electronically literate and are looking for training options besides an in person five day class for new volunteers.
- Learning becomes centered on the prospect's self motivation when self-study is available.

**AARP Tax Aide – Alternative Training Option
Experienced and Returning Volunteers
Twelve (12) Hours – Classroom
(On-line and Home Study for balance of training*)**

First Four (4) Hours (Can be split up in shorter increments to accommodate local needs for a total of 4 hours – using daytimes, evenings and/or weekends, etc.)

Welcome, Introduction, Admin, & Policies	1 1/2 hours
AARP Tax Aide Policies and Procedures	
Overview of Pub 4012, Pub 4491, Pub 4491W, Pub 17	
Standards of Conduct (Ethics) and Professionalism	
Certification Process	
Introduction to and accessing TaxWise on-line	1 hour
Starting a return	
Tips on using the software	
What's new for this filing season federal and state?	30 minutes
Interviewing and in-take process	30 minutes
Using Form 13614-C	
Filing Status, Exemptions and Dependents	30 minutes

Second Four (4) Hours (Can be split up in shorter increments to accommodate local needs for a total of 4 hours – using daytimes, evenings and/or weekends, etc.)

Income Overview - Highlights	1 hour
Wages, Interest & Dividends	
Business Income	
Capital Gains and Losses	
IRA and Pension Income	
Other income	
Adjustments	30 minutes
Itemized Deductions	1 hour
Credits	1 hour
Closing the Return	30 minutes

Third Four (4) Hours (Can be split up in shorter increments to accommodate local needs for a total of 4 hours – using daytimes, evenings and/or weekends, etc.)

Practice Problems in classroom (total 4 in class)	3 hours
Quality Review	1 hour

**AARP Tax Aide – Alternative Training Option
New Volunteers
Twenty (20) Hours – Classroom
(On-line and Home Study for balance of training*)**

First Eight (8) Hours (Can be split up in shorter increments to accommodate local needs for a total of 8 hours – using daytimes, evenings and/or weekends, etc.)

Welcome, Introduction, Admin, & Policies	1 1/2 hours
AARP Tax Aide Policies and Procedures	
Overview of Pub 4012, Pub 4491, Pub 4491W	
Standards of Conduct (Ethics) and Professionalism	
Certification Process	
Introduction to and accessing TaxWise on-line	1 hour
Starting a return	
Tips on using the software	
What's new for this filing season?	30 minutes
Interviewing and in-take process	30 minutes
Using Form 13614-C	
Filing Status, Exemptions and Dependents	30 minutes
Income Overview	4 hours
Wages, Interest & Dividends	
Capital Gains and Losses	
Business Income	
IRA and Pension Income	
Social Security	
K-1s and Other income	

Second Eight (8) Hours (Can be split up in shorter increments to accommodate local needs for a total of 8 hours – using daytimes, evenings and/or weekends, etc.)

Adjustments	30 minutes
Itemized Deductions	1 hour
Credits	4 1/2 hours
Education	
Dependent Care	
EIC	
Other Credits	
Closing the Return	1 hour
Amended Returns	1 hour

Third Four (4) Hours (Can be split up in shorter increments to accommodate local needs for a total of 4 hours – using daytimes, evenings and/or weekends, etc.)

Practice Problems in classroom (total 4 in class)	3 hours
Quality Review	1 hour

(*) On-line and Self-study and homework assignments

(a) To be certified to provide tax assistance the volunteer is expected to attend the hours of classroom time indicated; complete assigned workbook problems (Pub 4491-W); complete standards of conduct (ethics) training (i.e. course module in provided in Pub 6744 test booklet); and take and successfully pass the tests (i.e. either using Link & Learn or completing the paper test provided in Pub 6744) for each competency.

(b) In addition to attending classroom instruction, the volunteer is expected to use on-line and/or self-study. Homework assignments may be assigned prior to or after classroom sessions. Such assignments will be provided by the instructor using Link & Learn and publications. Students will be given instruction on how to access on-line training resources, i.e. Pub 4491, Pub 4491W, and Link & Learn. Downloadable pdf files of these documents will also be available, if the student cannot access these on-line.

(c) TaxWise will be available on-line (i.e. Practice Lab or TWO training site). A training client ID number and user ID will be assigned by an instructor.

(d) Test for each course must be completed and turned into the instructor at the end of the training either using Link & learn or completing the paper test (Pub 6744). Individuals who prepare tax returns at a site must at a minimum take and successfully pass the following modules:

Standards of Conduct (Ethics)*

Basic

Intermediate

Advanced

• (*) If in a role other than counselor – i. e. greeter, client facilitator, etc. – then only required to complete AARP Foundation Tax-Aide Policy & Procedure and Standards of Conduct (Ethics) training and test.

(e) After completing the courses and the test the volunteer must sign the Volunteer Agreement (Form 13615) indicating that they have successfully completed each course and passed the test for each module. The instructor or AARP representative will sign the form after checking the volunteer's identity. To be a volunteer you must be a U. S. citizen, U. S. national, or U. S. resident alien, with a valid social security/ITIN number or have the necessary papers indicating you are in this country legally.