

AARP Foundation Tax-Aide

Published by the AARP Foundation Tax-Aide Program.

AARP Foundation Tax-Aide is offered in conjunction with the IRS.

Client Service Provider Digest 2011-2012

This Digest is for Counselors, Client Facilitators, EROs and Shift Coordinators.

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

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

Portal: <https://volunteers.aarp.org>

2.5 Million People Served

Annually!

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Glossary of terms available on the Extranet in the *Operational Guidelines*

Dear Volunteers,

Welcome to AARP Foundation Tax-Aide's 44th tax season! Approximately 35,800 volunteers serve taxpayers directly making this program the success it is, year after year. Congratulations and thank you for being part of this special program that helps so many – over 2.5 million last year.

This *Client Service Provider Digest* is written for the most important person in AARP Foundation Tax-Aide: **you**. You, the local level volunteers including Counselors, Client Facilitators and EROs, provide the essential service that people need. Local and Shift Coordinators provide the needed management where the rubber meets the road to make sure you can focus on the taxpayer and the world's best tax assistance! You also provide the program's best advertising, and the most likely source for finding additional volunteers.

In essence, you are the program.

This *Digest* will help you understand the remarkable effort that you exemplify, and how things work within the program. The primary principles are captured in the first three pages: "Volunteer Preparation." A critical issue for all to understand and enforce is protecting the data and information taxpayers share with us. This is especially important for you as you are the volunteers handling the vast majority of that data. Please read the sections on AARP Foundation Tax-Aide Site and Counselor Guidelines and Policies and Confidentiality and Security of Taxpayer Data. Your attention to quality in every return and taxpayer interaction makes this program successful.

Thank you for helping people with their taxes, and for spreading the word about our service. Enjoy the satisfaction of your good work, have fun while you're doing it, and know that many taxpayers are very grateful for your service.

With appreciation,
AARP Foundation Tax-Aide National Leadership Team
(Regional and national level volunteers as well as National Office staff)

Volunteer Preparation

You ultimately do four (4) things:

1. Train and Become Certified



- * Classroom training on Policy and Procedures
- * Tax return preparation and software training, pass IRS test (Counselor, ERO) and **IRS Volunteer Standards of Conduct test** (all)
- * Sign IRS Volunteer Standards of Conduct (all)

2. Help Taxpayers and Provide Free Tax Assistance



- * Welcome/sign-in taxpayers and help them get ready for service
- * Prepare & e-file federal, state, and local tax forms
- * Ensure a second certified person quality review of all returns
- * Answer lots of questions

3. Report Service



- * *Carefully* note service on **Site Activity Log**
- * **Again in 2012:** e-filers record Quality Review in TaxWise preparer use field 14
- * Give any service not reported on activity logs to coordinator

4. Promote Program



- * Tell customers to tell a friend about our service
- * Ask interested others to volunteer with the program
- * Promote 888# and website to find sites or volunteers (see number and address below)
- * Promote website to get year-round tax assistance (see address below)

You should know that:

Size of Program	We're big. Approximately 35,800 volunteers helped over 2.5 million customers last year at over 6,100 sites nationwide, within the scope of their tax training.
Locating Sites	We're easy to find. Call toll-free 1-888-AARP NOW (1-888-227-7669), or use the AARP Foundation Tax-Aide web page (http://www.aarp.org/taxaide).
Electronic Filing	AARP Foundation Tax-Aide offers electronic filing at almost all sites nationwide. Once you learn the software, it's fun.
Website Features	Our website offers program tax preparation site locations, year-round tax assistance, asked and answered tax questions, program information, and volunteer opportunities.
Internet Tax Assistance	Internet tax Counselors are needed! Interested volunteers (with Internet access) should sign up in the Forms section of the Extranet (www.aarp.org/tavolunteers).

Volunteering Via the Internet	Anyone can volunteer with us by visiting www.aarp.org/taxaide and following the prompts for becoming a volunteer.
Program Ownership	AARP Foundation Tax-Aide is a program of the AARP Foundation offered in conjunction with IRS. The program is ultimately owned by you- its volunteers.
Program Funding	Annual grants from IRS' Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) programs provide roughly two-thirds of program funding. AARP Foundation provides the balance.

You should expect:

Satisfaction	Appreciative customers and strong camaraderie with fellow volunteers.
Orientation	Orientation to the program, the AARP Foundation, and AARP.
Understanding Program Policy, Administrative Needs and Benefits	<p>Explanation of:</p> <ul style="list-style-type: none"> * the need for maintaining the confidentiality and security of taxpayer data. * standards of professionalism and the IRS Volunteer Standards of Conduct * the need for second certified person/Counselor quality review. * the need for service promotion and word-of-mouth recruitment. * the need for capturing service statistics. * volunteer expense reimbursement policies and procedures. * volunteer liability and insurance coverage.
Self-Study	Opportunity to use online training sites or order prior year software or tax training materials for advanced self-study prior to classroom training.
Classroom Training	For Counselors and EROs, classroom and some online training for taxes as well as training on the use of tax software. For all, classroom training on policies and operating procedures and IRS Volunteer Standards of Conduct including the use of site activity logs and reporting assistance provided by Counselors.
Certification & Commitment	For Counselors, successfully completing an IRS open-book certification exam, taken by yourself. For all, a commitment to volunteer an average of at least four hours per week over the tax season to be eligible for reimbursement and to sign and abide by the IRS Volunteer Standards of Conduct.
Standards of Professionalism	To commit to the AARP Foundation Tax-Aide's Standards of Professionalism to maintain positive interactions with taxpayers.
Site Assignment	Assignment to one or more AARP Foundation Tax-Aide sites to work with and be helped by experienced leaders and Counselors.
Quality Review	Understand that all tax returns prepared undergo quality review by a second certified volunteer.

AARP Foundation Tax-Aide Mission and Organization

Mission: To provide high quality free income tax assistance and tax form preparation to low- and moderate-income taxpayers, with special attention to those age 60 and older.

Who We Are	AARP Foundation Tax-Aide is the nation’s largest volunteer-run tax assistance and preparation service, preparing tax returns and answering tax questions free of charge. AARP Foundation Tax-Aide is offered in conjunction with the IRS.
Where We Serve Our Taxpayers	Most taxpayers receive in-person assistance at one of the over 6,100 sites nationwide. Free electronic filing is offered at most sites. Sites are located in malls, libraries, banks, senior centers, and other convenient facilities. We also provide shut-in service upon special request, whenever possible. Year-round tax assistance is offered online at www.aarp.org/taxaide . Quality reviewed answers are sent to taxpayers via email within a few business days.
How Many Volunteers	Approximately 35,800 volunteers make up AARP Foundation Tax-Aide. Virtually all provide tax assistance and 7,900 are also volunteer leaders.
Program Structure & Administration	AARP Foundation Tax-Aide is a nationwide, volunteer-run program. Regional and state volunteer leaders share in setting policies while assuming most supervisory and operational responsibilities. <i>Counselors</i> provide all service-level tax assistance. <i>EROs</i> manage the tasks related to e-filing the tax return. <i>Client Facilitators</i> provide a first point of contact for taxpayers and keep service orderly and efficient. <i>Instructors</i> provide tax training to Counselors. <i>Shift Coordinators</i> and <i>Local Coordinators</i> provide site leadership.
Coordinator & Specialist Roles	Coordinators recruit and supervise volunteers at all levels. <i>Shift Coordinators (SCOs)</i> assist in managing the sites while they are open. <i>Local Coordinators (LCs)</i> ensure volunteer recruitment and training, volunteer certification, site creation, site compliance with program policy, database accuracy, activity reporting, and Counselor expense reimbursement. <i>District Coordinators (DCs)</i> manage activity at the district level and recruit and supervise Local Coordinators. <i>State Coordinators (SCs)</i> oversee all state activities and set state operation policies. <i>Administration Coordinators (ACs)</i> , <i>Communications Coordinators (CCs)</i> , <i>Technology Coordinators (TCs)</i> , and <i>Training Coordinators (TrCs)</i> support their specialty interests at the local levels. <i>Specialists</i> support administration, partnerships and communications, technology, and training needs at the state level. Regional Advisors assist the Regional Coordinators in their area of expertise. <i>Regional Coordinators (RCs)</i> guide and supervise State Coordinators and serve on the <i>National Leadership Team (NLT)</i> .

National Leadership Team & National Office Staff	The National Leadership Team (NLT) of volunteer Regional Coordinators, National Committee Chairs and select National Office staff develop and implement AARP Foundation Tax-Aide goals and objectives. National committees support the areas of leadership, technology, and tax training. National staff coordinates program policies, maintain relationships with IRS and other key partners, support volunteer leaders, and collect/report program impact, costs and other data.
Electronic Filing	AARP Foundation Tax-Aide offers free electronic filing at most sites nationwide using only IRS provided tax preparation software.
Internet Tax Assistance	Since 1998, AARP Foundation Tax-Aide has had a 24-hour year-round Internet tax assistance service at its Internet site (www.aarp.org/taxaide). Taxpayers can pose questions online and get quality-reviewed answers back within a few business days.
Website Features	Located at www.aarp.org/taxaide , our website offers tax assistance, frequently asked tax questions, tax preparation site locations, and other program information. Information on AARP Foundation Tax-Aide volunteer opportunities, which are available for direct service to taxpayers from late January to April 15, at individual program sites or leadership opportunities, is also available on the website.
Volunteer Extranet	Located at www.aarp.org/tavolunteers , this site offers information and tools to assist volunteers in performing the responsibilities of their AARP Foundation Tax-Aide position.
How to Volunteer Via Telephone and the Web	Interested persons visit www.aarp.org/taxaide where an online volunteer recruitment form can be found or call toll-free, 1-888-OURAARP (1-888-687-2277) and follow the prompts. Volunteering can be done in either tax preparation assistance and/or leadership positions.
Volunteer Leadership positions	Tax training and certification is encouraged, but it is not required for many leadership positions. Leadership position descriptions are provided on the aarp.org/tavolunteers website.
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. This policy applies to all volunteers.

Organizing the Geographic Territory

AARP Foundation Tax-Aide regional boundaries are predetermined by the AARP Foundation Tax-Aide National Office in consultation with Regional Coordinators. State boundaries apply except for California, Florida, Illinois, Minnesota, New York, Ohio, Pennsylvania, and Texas. These heavily populated states are split, with multiple AARP Foundation Tax-Aide “states” within their geographic borders.

Within states or split-states, State Coordinators may organize into whatever geographic districts will provide the most efficient, equitable, cost effective, or manageable division. A district is the responsibility of one District Coordinator. District Coordinators may divide their district into workable entities for assignment to Local Coordinators. In all cases, the boundaries should be clearly understood by all volunteers and delineated by the responsible coordinator.

AARP Foundation Tax-Aide's Customers

How Many Customers During the 2011 tax season, from late January to April 15, we served over 2.5 million customers. Over the past 43 years, we have served more than 52 million customers.

1. Who They Are (from 2011 survey)

Customer Age	7% 18-49 9% 50-59 25% 60-69	31% 70 – 79 22% 80+
Gender	63% Female	33% Male
Race/Ethnicity	84% White non-Hispanic 4% Hispanic 1% Native American	7% Black or African American 2% Asian/Pacific 2% Other
Household Income (Annual)	33% Under \$20,000 24% \$20,000-\$29,000 12% No answer	22% \$30,000-\$49,000 9% \$50,000 or more
Repeat Customers	21% First Time 34% Two - Three Times	45% Four+ Times

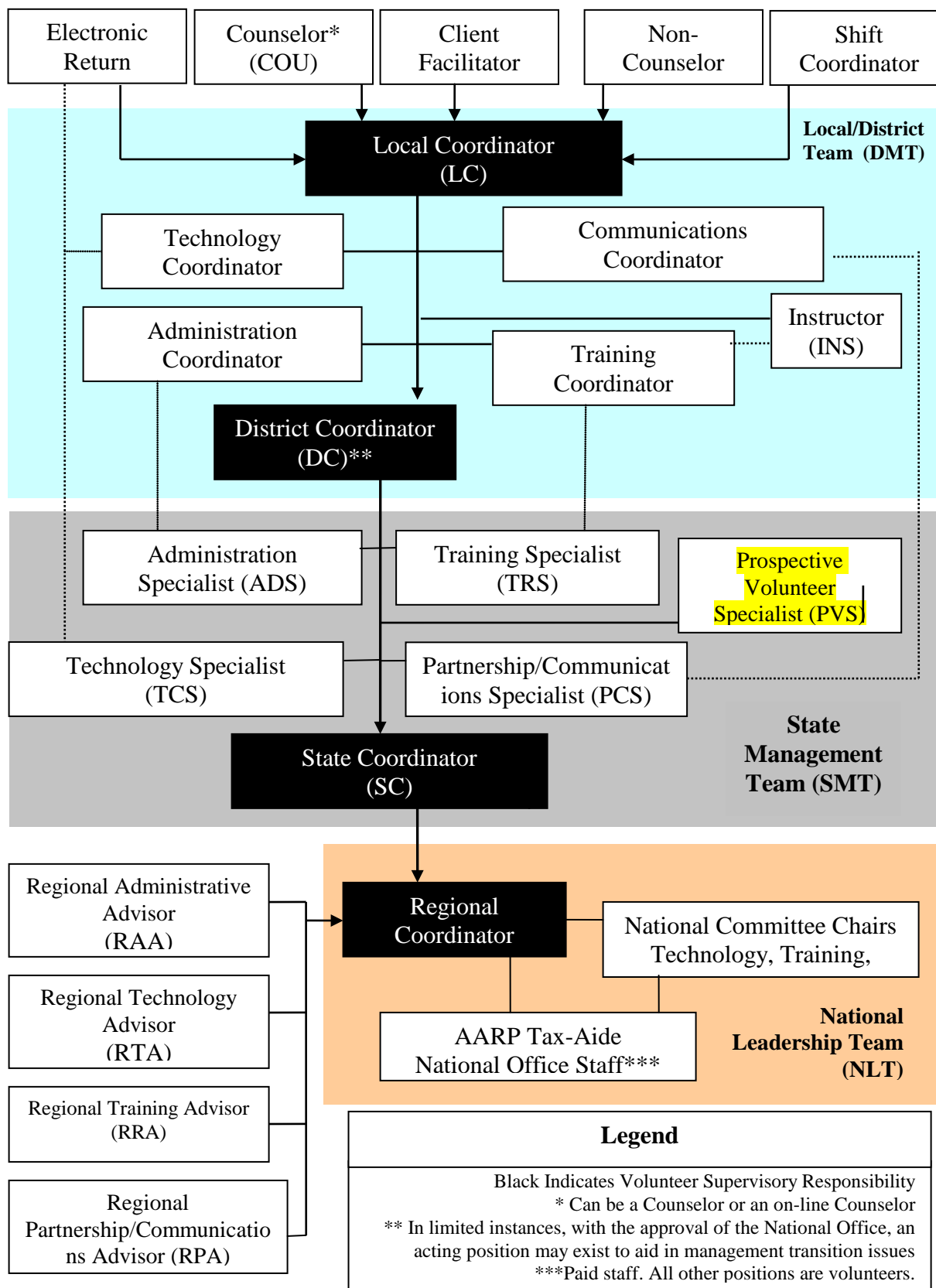
2. What They Think

	<u>Excellent</u>
Overall quality of AARP Foundation Tax-Aide's Service	86%
Helpfulness of volunteers	88%
Tax knowledge of volunteers	80%
How well the volunteer explained the tax return to them	80%
Would they recommend AARP Foundation Tax-Aide to others?	96% Very Likely
Who would help them with their taxes if they didn't use AARP Foundation Tax-Aide?	51% Pay for assistance 36% Self or friend 6% IRS 1% Not file

(Source: 2011 AARP Foundation Tax-Aide Customer Satisfaction Survey – results are rounded)

AARP Foundation Tax-Aide Program Organization Chart

(The reporting structure on this chart flow down from those critical volunteers serving taxpayers.)



AARP Foundation Tax-Aide is offered in conjunction with the IRS.

Welcome to the AARP Foundation!

AARP

AARP is a nonprofit, nonpartisan membership organization dedicated to making life better for people 50 and over. We provide information and resources; engage in legislative, regulatory and legal advocacy; assist members in serving their communities; and offer a wide range of unique benefits, special products, and services for our members. These include *AARP The Magazine* published monthly, *AARP Bulletin*, our monthly newspaper; *Viva!*, our quarterly bilingual magazine in English/Spanish; NRTA Live & Learn, our quarterly newsletter for 50+ educators; our web site, www.aarp.org. We have staffed offices in all 50 states, the District of Columbia, Puerto Rico, and the U.S. Virgin Islands.

Our State Offices are staffed with an AARP State Director and other employees who work in partnership with volunteers serving in roles such as State President, State Executive Council, State Volunteer Community Specialists and in AARP Chapters and NRTA units. This field structure creates a dynamic presence in every community and responds to the needs and interests of AARP members at the local level.

ABOUT THE AARP FOUNDATION

AARP Foundation is one of the leading charitable organizations focused on helping low-income, vulnerable older people meet their everyday needs— food, housing, income and personal connections. AARP Foundation embodies the spirit of giving back and service that has always been the touchstone of AARP. We model this through direct assistance, advocating in the courts on behalf of older Americans, and raising awareness through research, convenings and community engagement.

We work hand-in-hand with communities across the country, assisted by grants, corporate sponsors, individuals and AARP itself, to nurture the seeds of hope for millions of older Americans. Our mission is to help people find solutions—find a way to get their everyday essentials and achieve their best life.

Learn more about how you can be part of the solution.

Please visit www.aarpfoundation.org or call 1-800-775-6776.

Standards of Professionalism

AARP Foundation Tax-Aide relies on its stellar taxpayer interaction and high quality service for its success. Volunteer relationships with taxpayers at our sites are one of the largest measures of determining the success of our service and our credibility. Through the dedication of volunteers, you, this program consistently receives a high satisfaction rating. Nearly all (98 percent) taxpayers who responded to our 2011 survey indicated that the overall quality of service they received from volunteers was excellent (86 percent) or good (12 percent). In fact, the majority of respondents say that they would be very likely to recommend AARP Foundation Tax-Aide to others needing tax assistance. Our accuracy rate for the prior tax season, as determined by the IRS, was 90 percent and is notably higher than the 84 percent for the other program reviews combined. Your effort shows and we thank you!

In order to retain this high level of taxpayer satisfaction, we want to continue to provide a congenial atmosphere as stress-free for our taxpayers, who may already be anxious, as possible. To that end we acknowledge the importance of the professional manner in which our volunteers conduct themselves year after year.

AARP Foundation Tax-Aide developed ***Standards of Professionalism*** to assist volunteers to uphold the excellent reputation of our program by formalizing expectations of those professional attributes you regularly demonstrate. The ***Standards of Professionalism***:

- ❖ Define appropriate interaction with the public at the tax site
- ❖ Warn that work “outside of scope” is not covered by Volunteer Protection Act and is not allowed
- ❖ Define expectations for Quality Review
- ❖ Highlight the need to protect personal information of both taxpayers and volunteers
- ❖ Remind of the need to provide assistance as appropriate and always with courtesy, regardless of race, nationality, gender, sexual orientation, gender identity, religion or disability

The full text of the ***Standards of Professionalism*** can be found in Appendix A. All volunteers should review this document and discuss any questions or concerns with their supervisor.

Taxpayer Information and Responsibilities

Volunteers should be treated with respect and feel safe in their work environment. As a program that serves the public at thousands of locations, we need to be prepared to deal with emergencies which may include natural disasters or other local situations, accident or sudden illness of a volunteer or taxpayer, or an angry or hostile individual. In recognition that it is important to define expectations for our taxpayers, AARP Foundation Tax-Aide developed the ***Taxpayer Information and Responsibilities*** which:

- ❖ Reminds taxpayers that **they** are responsible for accuracy of return
- ❖ Gives notice that “out of scope” returns can’t be done
- ❖ Sets expectations for taxpayers to provide organized, complete and accurate documentation and information
- ❖ Clarifies when and how taxpayers will be served at sites

- ❖ Informs taxpayer that they will be treated with respect and courtesy, and if their behavior is disruptive they will be asked to leave the site

The full text of the ***Taxpayer Information and Responsibilities*** notice can be found in Appendix B. This notice is to be available to taxpayers at all AARP Foundation Tax-Aide sites. Volunteers should be familiar with the document, and report any safety concerns to the Local Coordinator.

In addition to the above forms, AARP Foundation Tax-Aide has developed a robust protocol for reviewing and documenting incidents that occur at tax sites. This protocol will allow leaders to:

- ❖ Develop a chain of communication between volunteers, especially among local volunteer leaders, which will enhance the safety of volunteers and the public as a disgruntled taxpayer could return during a different shift and/or move on to another site
- ❖ Create and retain information to prevent repeat problems at sites
- ❖ Understand the issues that develop at sites, and highlight the opportunities to improve how the program addresses concerns
- ❖ Ensure that similar situations will be handled uniformly and appropriately at all sites across the country

Local Coordinators and other program leaders are responsible for gathering and reporting information to their supervisor regarding any incident which violates the ***Standards of Professionalism***, IRS Volunteer Standards of Conduct or which affects the safety of a volunteer or taxpayer. All volunteers should be prepared to provide information if requested.

AARP Foundation Tax-Aide Counselor Position Description

Program and Purpose of Position	AARP Foundation Tax-Aide provides free personal income tax assistance and preparation to low- and moderate-income taxpayers, with special attention to those age 60 and older. Counselors, under the direction of the Local Coordinator or Shift Coordinator, provide tax assistance and preparation service to taxpayers.
Responsibilities of Position	<p>In accordance with the policies and procedures of the AARP Foundation Tax-Aide program, the Counselor:</p> <ul style="list-style-type: none">➤ Prepares tax forms and/or answers questions to the extent of his/her current tax training, at assigned tax assistance sites.➤ Explains tax returns prepared to taxpayers as taxpayers are responsible for the accuracy of the return.➤ Adheres to site schedules and guidelines.➤ Accepts no money or other gratuity for services.➤ Maintains the strict confidentiality and protects the security of all taxpayer information and records at all times.➤ Adheres to program policies and procedures especially the IRS Volunteer Standards of Conduct and the Counselor Guidelines and Confidentiality and Security of Taxpayer Data sections in the <i>Client Service Provider Digest</i>.➤ Promotes and supports the program through word-of-mouth and wears an AARP Foundation Tax-Aide name badge while serving at a site.➤ Records assistance given and Quality Review completed as outlined by the Local Coordinator.➤ Works well with diverse populations and treats taxpayers and other volunteers with respect.
Qualifications	Counselors must pass the IRS standards test and the Advanced level of the IRS test to be certified by the IRS for the purpose of providing tax assistance in this program and agree to, by signing, the IRS Volunteer Standards of Conduct .
Length of Service and Eligibility	Qualified Counselors (those passing the exam and signing the IRS Standards of Conduct) are certified for the tax season, and contingent upon satisfactory annual review, may be re-certified for subsequent seasons. The tax season is late January to April 15 (all year if assisting taxpayers through the program's website and through Oct 15 if assisting taxpayers beyond April 15 with questions or with late returns). Counselors are eligible for other AARP or AARP Foundation volunteer positions.
Time, Training, and Travel	Counselors volunteer at least an average of four hours a week during the tax season, usually from February 1 to April 15, plus 3-5 days of training in January. Counselors acquire tax knowledge through attendance at Counselor class and may also use the online training course. Counselors must also be trained in program policy and to properly record assistance given on the activity log. Counselors travel locally to training and sites.

Appointment, Supervision, and Scope of Authority	Counselors are appointed to sites by District or Local Coordinator after IRS certification and program policy and administrative training sessions are completed. Counselors report directly to the Local Coordinator and do not supervise any other volunteer. Experienced Counselors may be assigned to mentor new Counselors.
Working Relations and Progress Review	Counselors work closely with taxpayers, Electronic Return Originators (EROs) when e-filing, and their Local Coordinator. Local Coordinators evaluate Counselors on an on-going basis and provide feedback.
Available Resources	Counselors will be afforded the necessary guidance, training and materials needed to fulfill their responsibilities. Additional support and training beyond that provided by Local Coordinators are provided from Instructors, EROs, and Technology Coordinators (if they e-file). AARP Foundation Tax-Aide reimburses Counselors for reasonable covered travel 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.

AARP Foundation Tax-Aide Shift Coordinator (SCO) Position Description

Program and Purpose of Position

AARP Foundation Tax-Aide 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. Under the direction of the Local Coordinator, the Shift Coordinator (SCO) is responsible for coordinating and managing all phases of site operations at a specific site during an assigned period of time (shift) acting for the Local Coordinator (LC).

Responsibilities of Position

In accordance with the policies and procedures of the AARP Foundation Tax-Aide program, the Shift Coordinator (SCO):

- Manages site operations for a specific shift, including physical setup, following local and district policies.
- Complies with the Quality Site Requirements.
- Manages the activities of the Counselors, Client Facilitators, and ERO assigned to the shift. Arranges for substitutes as needed.
- Oversees the flow of taxpayers to Counselors considering the difficulty of the return and the experience of the Counselor.
- Provides or directs other Counselors to provide quality reviews for all returns.
- Reports issues/problems to Local Coordinator.
- Ensures that all program data security procedures are followed.
- Ensures that completed and quality reviewed returns are promptly transferred to the ERO and transmitted in accordance with the schedule established by the Local Coordinator.
- Ensures that all taxpayer material is properly secured, including during and at the end of the shift.
- Ensures that equipment is properly secured and that host-provided equipment has been arranged or stored as agreed upon at the end of the shift.
- Completes the Sign-in Sheet(s) as directed by the Local Coordinator.
- Advises the Local Coordinator of the need for supplies for future shifts.
- Reports equipment problems and status to the Local Coordinator and/or the District Technology Coordinator as appropriate.
- Works well with diverse populations and treats taxpayers and other volunteers with respect.

Qualifications

The Shift Coordinator must have the ability to implement program policy and provide direct oversight of the program and its volunteers at a site. SCOs should be an experienced Counselor and experience as an ERO is most desirable. The SCO must have passed the IRS certification exam and signed the IRS Volunteer Standards of Conduct form.

Term of Service & Eligibility

The SCO is appointed for a one year term, contingent upon satisfactory annual review, and may be re-appointed for subsequent one-year terms. The SCO is eligible for other AARP or AARP Foundation volunteer positions.

Time, Training, & Travel	The position requires major effort during the tax filing season, late January to April. Some time will be required prior to the start of the season for management training. The SCO must acquire a current knowledge of operational and administrative procedures associated with the program as well as a basic orientation to AARP, as provided by the National Office, DC, and LC.
Appointment and Supervision, & Scope of Authority	The SCO is appointed by the Local Coordinator with the concurrence of the District Coordinator and reports directly to the Local Coordinator. The SCO assists the LC in matters relating to the operation of the site and manages the activities of the ERO, Counselors, and Client Facilitators assigned to their shift. The LC remains the supervisor of all volunteers assigned to a site.
Working Relations & Progress Review	The SCO works closely with the Local Coordinator and with members of the district staff as needed. The SCO's performance is monitored on an ongoing basis and reviewed annually by the Local Coordinator.
Available Resources	The SCO will be afforded the necessary guidance, training, and materials needed to facilitate leadership responsibilities. AARP Foundation Tax-Aide reimburses volunteers for reasonable travel related expenses as set forth in the Policy Manual. SCO is reimbursed similarly to Counselors, EROs, and Client Facilitators.
Volunteer Policy	All 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.

AARP Foundation Tax-Aide Electronic Return Originator (ERO) Position Description

Program and Purpose of Position	AARP Foundation Tax-Aide 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. The Electronic Return Originator (ERO) works with the Local/Shift Coordinator (LC/SCO), 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 (<i>TaxWise™</i>) and the software provider (CCH).
Responsibilities of Position	<p>In accordance with the policies and procedures of the AARP Foundation Tax-Aide Program, an ERO:</p> <ul style="list-style-type: none">➤ Follows the/a designated process to ensure all e-file returns are timely transmitted, rejects corrected & accepted;➤ 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;➤ Desktop users: maintains any required IRS and State e-file records (including master disk of accepted returns) until the end of the tax season;➤ Desktop users: 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) all Acknowledgement Reports and (c) deletes all taxpayer data from computer(s);➤ Provides reports as requested by the TC or TCS.➤ Provides ongoing support to electronic filing Counselors by answering questions and addressing anomalies that occur during electronic filing procedures. Communicates problems to LC and/or TC for resolution.➤ Complies with the Confidentiality and Security of Taxpayer data policies, including deleting all returns off computers by April 30. This document is included in the <i>Client Service Provider Digest, Policy Manual</i>, and on the Extranet.➤ Works well with diverse populations and treats taxpayers and other volunteers with respect.
Qualifications	ERO must have a working knowledge of personal computers, software, and electronic communication systems. ERO must pass the required sections of the IRS certification exam and sign the IRS Volunteer Standards of Conduct form to qualify as a Counselor and become proficient with the IRS supplied tax preparation software.
Term of Service and Eligibility	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. ERO is eligible for other AARP or AARP Foundation volunteer positions.

Time, Training, and Travel	The position is most active during late January through April. ERO must acquire knowledge of tax law (for reject resolution), electronic filing procedures, including software and hardware issues, as well as an orientation to the AARP Foundation Tax-Aide program. 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, and Scope of Authority	LC appoints the EROs with the concurrence of the DC. The ERO reports directly to the LC. ERO assists the LC and any SCO in all matters concerning the electronic filing of federal and state tax returns at assigned site(s).
Working Relations and Progress Review	EROs maintains a close working relationship with the LC, any SCO, Counselors, district's TC, and CCH for the electronic filing of federal and state tax returns. The ERO's performance is monitored by the LC with feedback from the district's TC.
Available Resources	AARP Foundation Tax-Aide reimburses ERO for reasonable covered travel expenses (usually just mileage) as set out in AARP Foundation 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.

AARP Foundation Tax-Aide Client Facilitator (CF) Position Description

Program and Purpose of Position	<hr/> <p>AARP Foundation Tax-Aide provides free personal income tax assistance and preparation to low- and moderate-income taxpayers, with special attention to those age 60 and older. The Client Facilitator (CF) works with the Local Coordinator/Shift Coordinator (LC/SCO) and performs receptionist-type duties providing an important first contact for taxpayers and keeping service orderly and efficient.</p> <hr/>
Responsibilities of Position	<hr/> <p>In accordance with by the policies and procedures of the AARP Foundation Tax-Aide Program, a CF:</p> <ul style="list-style-type: none">➤ Welcomes taxpayers and ensures they are helped in an appropriate order and checked off an appointment log or sequenced on the site sign-in sheet to be assisted by a Counselor.➤ Helps ensures that each taxpayer has brought correct forms and documents required to accurately complete their tax return.➤ Determines, with assistance of a site Counselor, when a taxpayer's return is outside of AARP Foundation Tax-Aide scope.➤ Assists taxpayers in filling out portions of the Intake Sheet and other required papers. The CF will not address tax questions (unless also happens to be certified as a Counselor).➤ Keeps information (such as waiting time) flowing to taxpayers who are in the waiting area.➤ Ensures appropriate production data is entered on the site activity log by the Counselor /quality reviewer as each taxpayer departs, and before another taxpayer is served.➤ May assist Counselors and the ERO in maintaining an orderly file system of taxpayer tax folders.➤ Distribution any appropriate literature to taxpayers.➤ Adheres to program policies and procedures including those outlined in the Program Policies and Procedures presentation available on the Extranet.➤ Works well with diverse populations and treats taxpayers and other volunteers with respect. <hr/>
Qualifications	<hr/> <p>The CF must receive annual training on program policies and procedures, pass the IRS Standards of Conduct test and agree to, by signing, the IRS Volunteer Standards of Conduct form. The CF must also be organized, personable, and enjoy working with people. The CF will need skill in dealing with taxpayers that want immediate answers to their tax questions but will sometimes be required to wait for answers from a tax Counselor.</p> <hr/>
Length of Service and Eligibility	<hr/> <p>The CF is appointed for a one-year term and, contingent upon satisfactory annual review, may be re-appointed for subsequent one-year terms. The CF is eligible for other AARP or AARP Foundation volunteer positions.</p> <hr/>

Time, Training, and Travel	The position runs during the tax season from late January through April 15th. An average of at least one shift each week is required during this period. A typical shift takes four to five hours.
Training Required	Training by the LC will be required to become familiar with program policy, administrative matters such as site activity logs and Intake and Quality Review Form, applicable site procedures, and orientation to the program.
Travel Required	The CF will not be required to travel except to work at the assigned sites.
Appointment, Supervision, and Scope of Authority	The CF is appointed and reports directly to the LC and does not supervise any other volunteer position.
Working Relations and Progress Review	The CF maintains a close working relationship with the LC, any SCO and the tax Counselors working at the site. The LC monitors the CF's performance on an on-going basis and provides feedback.
Available Resources	AARP Foundation Tax-Aide reimburses CF for reasonable covered travel expenses (usually just mileage) as set out in AARP Foundation Tax-Aide policy.
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.

AARP Foundation Tax-Aide Site and Counselor Guidelines and Policies

Volunteer Standards of Conduct

All volunteers must take and pass the IRS developed Standards of Conduct training and test in order to work in the AARP Foundation Tax-Aide Foundation program. Volunteers must also comply with the AARP Foundation developed Standards of Professionalism while volunteering with the program.

Age Thresholds on Service

AARP Foundation Tax-Aide provides free tax assistance to taxpayers with low- and moderate-income, with special attention to individuals age 60 and older. Assistance should be provided to individuals under 60 if:

- assistance to 60 and older customers is given priority, and
- no additional program expense is incurred.

Taxpayer Responsibility

Taxpayers must comply with the AARP Foundation Tax-Aide Program Taxpayer Information and Responsibilities. A copy must be available at the site for taxpayers review.

Taxpayers retain sole responsibility for the accuracy and completeness of their tax forms. Counselors should encourage taxpayers to participate, to the extent possible, in preparing their own tax forms. Since taxpayers retain sole responsibility for accuracy and completeness of their tax return, they must be walked through any return prepared by a program volunteer. Taxpayers whose return cannot be e-file must sign and mail their own tax form(s) using any IRS-issued labels and their own envelopes.

Confidentiality and Security

All volunteers must maintain strict confidentiality and security of all taxpayer information and records at all times (See section on Confidentiality).

Identifying Volunteer - Prepared Returns

Counselors must always mark the site's identification number (SIDN) in the preparer's box of 1040 series tax forms (paper or e-filing). The correct E-file number (EFIN) must be used for returns that are e-filed. Generally, the SIDN and EFIN are established as defaults in the software to standardize and limit omission of this required data. Counselors must not sign, initial, or identify themselves on a paper tax form in any way.

800# Support at Sites

IRS offers toll-free assistance to AARP Foundation Tax-Aide Counselors (as TCE assistants in IRS parlance) via 1-800-829-8482.

Retaining Records & Making Copies

Counselors must provide taxpayers with one copy of the return to be e-filed or the original return if done manually. Counselors must not retain any taxpayer records or returns, even temporarily, except when required by IRS for electronic filing purposes. Additional copies of returns, except for one copy as previously noted for e-filing, can only be provided if at no cost to the program. (See section on Confidentiality.)

Working At Site, Not Home

All tax assistance, except shut-ins and electronic filing transmission, must be performed at the site, not at volunteers' homes.

Tax Training

District/Local Coordinators are responsible for providing tax law and tax preparation software training to all Counselors. Training and testing must be completed through the Advanced Level. District Instructors provide the classroom training based on AARP Foundation Tax-Aide program-developed training curriculum and IRS-provided training materials. All Counselors are required to attend Counselor training class as established in their local district in preparation for taking the IRS certification test. District leaders have the option to allow Counselors to take a portion of the training through self-study as outlined in the Alternative Training Option procedures in the program training material. This online training can be obtained from an IRS developed program called Link and Learn. The appropriate courses can be found at <http://www.irs.gov/app/vita/>. Users of the online course should use Internet Explorer as their web browser when using the site. The site also requires a password that can be obtained from District/Local Coordinators or Instructors. In addition to the training courses, Counselors also have access to tax preparation software through a link called the Practice Lab. The Practice Lab can be used to complete the tax preparation training scenarios found in the Counselor's training materials as well as the scenarios contained in the certification tests. The certification test can be taken and graded on the online site. The advantage of utilizing online training for a portion of the training class is that Counselors can take it on their schedule and at their own pace.

Topics (Scope of Assistance)

Counselors will assist taxpayers only on those topics that are within scope as defined by AARP Foundation Tax-Aide policy and training. Scope includes tax topics covered in IRS volunteer training materials or in AARP Foundation Tax-Aide training classes provided so that Counselors can be qualified under AARP Foundation Tax-Aide procedures outlined in the Counselor Certification and Site Volunteer Assignment section. Counselors are not to deal with topics (including state returns) on which they have not received AARP Foundation Tax-Aide training and certification or that are delineated as out of scope in policy.

Policy and Procedures Training

Program policy and procedures training must be conducted with all volunteers participating in the program. In addition to being conducted annually at training classes, meetings, correspondence, email, the volunteer Extranet, *Cybertax*, and technology bulletins are also used to convey new or revised procedures. To promote greater awareness of policy, grant requirements, and administrative issues, training on these topics is required for all volunteers, especially Counselors.

Three presentations have been developed for use in conducting this training and are available on the Extranet at www.aarp.org/tavolunteers:

- ❖ For all local and site coordinators – Site Coordinator/ Quality Site Requirements
- ❖ For all volunteers – AARP Foundation Tax-Aide Policies and Procedures Training
- ❖ For all volunteers- AARP Foundation Standards package

These presentations include:

- ❖ Program Scope
- ❖ IRS Standards of Conduct and AARP Foundation Standards Package
- ❖ Required Quality procedures (Intake/Interview Form, 2nd Person QR, etc.)

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- ❖ Confidentiality and Security of Taxpayer Data including how to report data loss
 - ❖ All Quality Site Requirements not specifically mentioned above

It is also suggested that volunteers include:

- ❖ How to and the Importance of Reporting Service (Activity Reporting/SIDNs)
- ❖ Reimbursement options and procedures
- ❖ Insurance and liability issues
- ❖ All other Site and Counselor Guidelines and Policies not specifically mentioned above

Returns That Are Out of Scope or too Complex

For tax returns outside the scope of their training or certification, Counselors must refer taxpayers to paid tax preparers or to the IRS. Volunteers can and should refer service either to another Counselor or to a paid preparer if the Counselor does not feel qualified on a particular issue(s); and decline to prepare a return which the volunteer believes would misstate the taxpayer's liability No specific paid preparer or business can be named.

Recording Service

Counselors must record service activity such as interviews or telephone calls, performed during or after site service, on an Activity Reporting, QR and site activity Log during or immediately following the assistance. Counselors should submit completed forms to their supervisor as instructed.

Quality and Intake Forms

Second certified person/Counselor quality review of each tax return prepared is *required*. Sites must use TaxWise preparer use field 14 to record Quality Reviews for Activity Reporting. **This entry is to be keyed in by the volunteer performing QR and not defaulted.** The program standard is to have that review completed by a second experienced Counselor. When done correctly and consistently, quality reviews improve the return accuracy and result in fewer rejects and, therefore, more satisfied taxpayers. It is especially important to quality review direct deposit information AND double checks it with the taxpayer as well as take it only from official bank records. All sites must use the IRS Intake/Interview and Quality Review Sheet (IRS Form 13615-C). The form must be completed for every taxpayer for whom a return is prepared. All taxpayer documents including the Intake/Interview sheet are to be sent home with the taxpayer as part of the return package and are not kept by volunteers.

Follow Through

All e-file sites must have and follow a process to ensure all returns are accepted or, in the case of certain rejects, that the taxpayer is notified to submit it on paper.

Required References

All sites must have the following documents at the site for Counselor use: Pub 4012, Pub 3189, Pub17, and AARP Foundation Tax-Aide Cybertax messages identified as "IRS Volunteer Quality Alerts." Reference documents may be in electronic form.

Diversity and Civil Rights Requirement

Serve customers with courtesy and confidentiality, regardless of sex, race, religion, national origin, creed, age, disabilities, or sexual orientation. One program poster, D143, with the white space for local information and civil rights language, is required by the IRS grant to be posted at all sites.

Not Accepting Compensation & Potential Conflict of Interest

Not Accepting Compensation

Volunteers must not accept compensation for the performance of their duties. Compensation includes fees, gratuities, or other dispensations to volunteers or to members of the volunteer's immediate family or household.

Conflict of Interest

It is important that AARP Foundation Tax-Aide volunteers avoid either a conflict of interest or the appearance of a conflict of interest, when conducting AARP Foundation Tax-Aide activities. A conflict of interest, or the appearance of a conflict of interest, occurs when an AARP Foundation Tax-Aide volunteer engages in providing a service with a profit motive conducted as an employee or an independent contractor, or when a member of the volunteer's immediate family or household participates in such an activity. All volunteers are required to disclose any potential conflict of interest to their supervisor who will inform others of the conflict, or appearance of a conflict, leading to a determination in writing by the State Coordinator or Regional Coordinator of whether the activity described is an unacceptable conflict of interest.

Personal Financial Gain

Volunteers may not use computer hardware or tax preparation software which has been purchased by or donated for the use of AARP Foundation Tax-Aide for their personal financial gain.

Volunteers must never solicit business from the taxpayers assisted or use the knowledge gained about them for any direct or indirect benefit for themselves or any other specific individual.

Lobbying & Promotional Prohibitions

Volunteers, including AARP Foundation Tax-Aide volunteers, while representing the AARP Foundation or participating in an AARP Foundation Tax-Aide activity, ***shall not*** promote products, services, or political candidates or issues nor make use of their relationship with AARP, AARP Foundation or AARP Foundation Tax-Aide for personal profit or the profit of any other individual(s). Volunteers, representing themselves as AARP Foundation Tax-Aide volunteers, are specifically prohibited from engaging in any legislative and/or lobbying activity.

Certain AARP activities may not be suitable for AARP Foundation Tax-Aide volunteers or for co-programming at AARP Foundation Tax-Aide sites such as advocacy and AARP membership drives.

Counselor Certification & Site Volunteer Assignment

Certification Requirement

To qualify as a Counselor, Instructor, or ERO a volunteer *must be certified annually*. Since it lends credibility to the qualifications of AARP Foundation Tax-Aide volunteers, the following process is crucial.

Step one: Attend the Counselor training class established in their district for new or returning volunteers.

Step two: Take and pass with 80% accuracy the IRS Standards of Conduct test.

Step three: All *must* pass the IRS developed test with at least 80% accuracy at the Basic, Intermediate, and Advanced level either via test booklet (pub 6744) or IRS Link and Learn test system. _

Step four: Submit to the Instructor the test answer sheet or Link and Learn test results along with test problems and the supplemental problems assigned by the Instructor. _

Step five: Sign the Volunteer Standards of Conduct form that is provided in the test packet. Instructors must validate the volunteer's identification at the time of submission and sign the form. These forms must be kept by local leaders until December 31 of the year of certification and then destroyed.

Step six: Instructor to notify LC and DC of volunteers completing certification. Volunteer assigned to site and ADS notified for VMIS update.

Step seven: IRS is notified of those who pass the test and are participating in the AARP Foundation Tax-Aide program for the position of Counselor, ERO, or Instructor. VMIS is updated by ADS.

In the event a volunteer does not pass the IRS test, the volunteer can pass the IRS retest in order to gain certification.

Volunteers who have failed to pass either the original test or the retest are not eligible for certification and *must not* be assigned to program sites as Counselors. They may, however, serve as Client Facilitators (CF) or in other non-counselor roles, in which case their names and positions must also be submitted to the IRS and the state Administration Specialist (ADS) and they should follow the below process for all program volunteers who do not provide direct tax assistance.

Step one: Attend Policy and Procedure and IRS Standards of Conduct training sessions.

Step two: Take and pass with 80% accuracy the IRS Standards of Conduct test and sign the Volunteer Standards of Conduct form that is provided in the test packet. Instructors must validate the volunteer's identification at the time of submission and sign the form. These forms must be kept by local leaders until December 31 of the year of certification and then destroyed.

Step three: Instructor to notify LC and DC of volunteers completing Policy and Procedures training and passing the Standards of Conduct test. Volunteer assignment made and ADS notified for VMIS update.

Step four: AARP Foundation Tax-Aide National Office and IRS are notified of those who pass the Standards of Conduct test and are participating as a volunteer in the AARP Foundation Tax-Aide program.

Assignment to a Site	Counselors, EROs, and Client Facilitators are assigned to the AARP Foundation Tax-Aide sites based on program requirements, then preference. Due to significantly increasing mileage expenses for volunteers, LCs (and DCs) are asked to review how far a volunteer may be driving as one consideration as the LC/DC assigns volunteers to specific sites for the coming tax season. See scheduling information form in the back of this digest. At least two Counselors must be assigned to every site to ensure quality review of returns. New Counselors are placed with experienced Counselors for support and encouragement. Special assignments for shut-in visits, isolated locations, foreign languages, and other special events may occur. Sites are never located in volunteers' homes.
Keeping Schedules	If Counselors, EROs, and Client Facilitators cannot fulfill their assignments, it is essential that they arrange for certified substitutes or contact their supervisor in advance.
IRS Standards of Conduct Form and Volunteer Identification at Sites	After successfully completing the training, passing the test, and signing the IRS Volunteer Standards of Conduct form, each volunteer should receive an AARP Foundation Tax-Aide name card and plastic holder (available via AARP Foundation Tax-Aide Order Form).

Confidentiality and Security of Taxpayer Data

Leaders ***must*** ensure that all volunteers understand these confidentiality and security responsibilities and abide by them.

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.**

Non-program volunteers, such as outside organization-provided interpreters, who have access to taxpayer data must sign the Confidentiality agreement/Standards of Conduct. Outside organization volunteers without access to taxpayer data are not required to sign.

2. **Information provided for tax return preparation *must not* be shared with anyone who does not have a need to know.**
 - a. 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. This would also include CCH using their “remote-in” support.
 - b. In accordance with 18 USC 1905, which applies to Tax Counseling for the Elderly grantees including AARP Foundation, 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 includes 10 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. Internal Revenue Code Section 7216 provides penalties against tax return preparers who make unauthorized use or disclosure of tax return information.
3. **Do not send taxpayer data via regular email. Taxpayer data may be sent over the Internet only by using *TaxWise* mail, or as an attachment to regular email that is in the form of a backup created by the *TaxWise* program.**
4. **Retention and mailing of Forms 8879, together with the taxpayer’s supporting W-2s and 1099 documentation, are no longer required by the IRS. These documents *must* be returned to the taxpayer.**
5. **All returns *must* be prepared in front of the taxpayer and all records, including the Interview and Intake sheet, given back to the taxpayer at the end of that assistance session. Required retention of some records for e-filing by the IRS or individual states, such as the Form 8453 and its supporting documents is allowed, but only until April 30th. Appropriate steps to secure taxpayer data must be taken at all times.**

6. **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, and removable media, whether this equipment is provided by AARP, the IRS, a site or volunteers. The only exception is for backups created by the *TaxWise* program itself. These backups are adequately protected 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*[™] from removable data storage devices that themselves are encrypted, do not require encryption software. More information on the AARP Foundation Tax-Aide encryption software can be found on www.aarp.org/tavolunteers.
7. **By April 30th, all taxpayer data *must* be deleted and purged from *all* computers and removable data storage devices that have been used in the program, including personally-owned and loaned computers, without exception.** Local Coordinators *must* confirm to your District Coordinator that all taxpayer data has been deleted from each computer used to prepare taxes and/or e-file returns. 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 *ClearTaxpayerData* program. Instructions for downloading, installing, and using *ClearTaxpayerData* may be found at www.aarp.org/tavolunteers. Please note this is not required if using *TaxWise Online* (TWO).
8. **During the season, the operating systems of *all* computers containing taxpayer data *must* be password-protected. Additionally, for multiple security reasons, the *TaxWise*[™] 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. Passwords must not be shared with anyone who is not an AARP Foundation 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 with you and something you take care to protect). Consider these guidelines for setting up a password:
 - ❖ Minimum length – eight (8) characters for Windows, *TaxWise*[™] Admin account, and *TrueCrypt*.
 - ❖ At least one letter and one number in the password.
 - ❖ Choose a password that is not a dictionary word or someone's name.
9. **The AARP Foundation Tax-Aide-approved anti-virus and firewall software program must be used to protect all AARP purchased and donated computers from viruses and hackers. If a personally owned computer is being used, the program-approved anti-virus software or other anti-virus and firewall software must be installed.** Update this software at least weekly.
10. Any site that uses two or more computers and is not using *TaxWise Online* should consider wired networking. In a local area networking (LAN) environment only one computer contains taxpayer data, requires *TaxWise* 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 Foundation Tax-Aide program during the season.
11. Wireless Internet communications for *TaxWise Online* will be permitted under specific conditions and requirements. All AARP Foundation Tax-Aide provided (and imaged) computers and IRS

Depot laptops may be used in a wireless network for TWO. Site, donated, and personal computers may be used after passing an online systems check. Wireless printing is still permitted. Wireless for desktop is not allowed. Note: Refer to your state Technology Specialist for details.

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 in the Technology Hardware section of the AARP Foundation Tax-Aide Extranet, www.aarp.org/tavolunteers.

12. Taxpayer data must not be stored on site-sponsor-owned computers.

It is advisable to use *TaxWise* 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* Desktop 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 in the Technology section of the Extranet.

13. Securely remove all taxpayer information from hard drives before disposal of broken or surplus computers that will no longer be used in the program. Run *ClearTaxpayerData* 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 a hammer to it or drill holes in the hard drive.

14. Volunteers must act in a manner that promotes confidentiality for the taxpayer. This includes how they communicate questions and issues during their sessions with taxpayers. Conversations should be held discreetly; 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 a volunteer believes that the confidentiality of taxpayer data has been compromised due to any of these types of issues, report the loss immediately. See the section *Reporting a Loss* for additional details.

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.**
- 2. Store computer equipment in a secure/locked location, if left at a site.** 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. 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 to request a cable lock. If a volunteer takes the computers home, store them inside the home in a secure and safe place. 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 where they know it will be secure with no unauthorized access.
- 3. Do not store computers in a car or leave computers unattended in a visible area of a car.**

4. **Volunteers must exit TaxWise before leaving a computer for a break, turning off the computer, or closing the lid on a laptop when working with taxpayer's data, (this applies to all computers, without exception). Close the encryption software (on AARP Foundation Tax-Aide computers) as well.** 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.
5. **Sites must be set up in a manner that minimizes the likelihood that others can hear taxpayer conversations or see taxpayer data on a computer screen or as a hard copy document.**

Reporting a Loss

This section describes the process to report a loss of a computer, removable storage media (flash drive, floppy disk, CD) and/or papers that are lost, stolen, or damaged with taxpayer data residing on them.

Computers, removable storage media (external drives, flash drives, floppy disks, or CDs), and paper used for tax preparation, such as Forms 8879, and backups may contain information that is private to the taxpayers involved. Should these be lost or stolen, 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.

- ❖ If the loss is the result of theft, call the local police to report the theft as soon as you realize what has happened.
- ❖ Inform your volunteer supervisor about the situation and insure the TCS is notified for inventory.
- ❖ **Call AARP at 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.

AARP or IRS Computers lost, stolen, or damaged *without* taxpayer data residing on them should be treated as a loss and reported as above.

Activity Reporting Message to Counselors

(and anyone else assisting taxpayers)

Why Report Activity?

Activities to be reported are captured through Activity Reporting, QR, and site activity logs and *TaxWise* and are very important to the AARP Foundation Tax-Aide program. This information is needed to support funding requests, such as with the IRS and AARP, as well as to help in managing the program at the regional, state, district, and site levels. AARP Foundation Tax-Aide's Activity Reporting data will be summarized and the results submitted by a coordinator to document program activity. Maintaining accurate and complete data from program sites for program sites ensures the full accounting of the number of taxpayers assisted and makes sure that you, your site, and your state receive full credit for all the work that you do!

What information will be reported?

The information on the number of people served will come from two separate sources: volunteer self-reported information **and** alternate sources of information (*TaxWise*TM or surveys). Refer to the Extranet and the Site Activity Log for more detailed instructions. For Quality Review: 2nd Counselor's Initials must be on the Site Activity Log for paper sites, and in *TaxWise* preparer use field 14 for e-file sites. This field should not be defaulted.

Site Activity Log (formerly Site Sign-in Sheets)-Activity Reporting, QR and site activity log

The Site Activity log was created to support collection of volunteer-reported information. Each sheet can be used to record up to 15 types of service (sometimes referred to as an interview). On it are the specific columns of information that volunteers are being asked to collect in this process. On the back of the form are instructions and definitions.

Recording Service

Volunteers should fill out a line on the log each time they help a taxpayer. Service for the same taxpayer must not be spread out on separate lines of the Site Activity Log. In other words, only use one line per taxpayer and check the appropriate column(s) for service provided to that taxpayer. Columns on the form need to be totaled before they are submitted. Completed sheets are collected by the LCs, or a designated volunteer, and the site totals tabulated and submitted in the manner determined by the State Coordinator. *As in 2011: E-file sites must record Quality Reviews in TaxWise preparer use field 14. Counselors are also strongly encouraged to use TaxWise preparer use field 13 for recording the initials of the preparer.* Refer questions to your supervisor.

Just like completing a tax return, accuracy counts when filling out the Site Activity Logs. Your careful attention to recording all assistance given is critical.

Recording Additional Service like Questions and Answers	If volunteers assist a significant number of taxpayers away from a site, they may want to keep a separate activity log or find another method of capturing this important service so that it is not left out of program activity counts. It is easy to lose track of those we help by “only” answering questions or checking a taxpayer’s self-prepared return for accuracy. To capture this important service at any level, be sure to enter the taxpayer’s name, when known, and check the appropriate column(s) related to the type of service.
Recording Quality Review	Quality review is reported one of two ways. <i>As in 2011: E-file sites must record Quality Reviews in TaxWise preparer use field 14</i> while Counselors at paper sites continue reporting by initialing the appropriate column on the Site Activity Log on the lines for each taxpayer for whom returns are reviewed by a second Counselor . Do not count and record the reviewer/Counselor’s initials for IRS return reviews.
Special Services –Limited English Proficiency, Shut-Ins and Taxpayers with Disabilities	In order to more accurately capture all of our service to people with disabilities, not just shut-ins, the survey of taxpayers which collects information, such as taxpayer demographics, will include a question on whether the taxpayer is disabled. Additionally, the intake sheet will contain a question regarding disability and you are encouraged to transfer the response from the intake sheet into the appropriate TaxWise preparer use field. This same process will be used for limited English proficiency. These items will be noted in preparer use fields 11 and 12 in TaxWise.
Recording Tax Assistance Hours	This information will be collected using an alternate method, i.e. through a volunteer survey already conducted by AARP. Because of this, volunteers are no longer being asked to report Tax Assistance hours as part of the Activity Reporting Process.
What if we want to record other information?	Column 9 is designed to give flexibility to state and local management to track and record additional information for the ERO. Please follow the guidance of state and local management when using this column.
Additional practice or training	Refer to the Extranet for the latest forms and additional training on Activity Reporting as changes were introduced for 2011.

Program Promotion

Need for Promotion

We're in this to help people, specifically to help them with their taxes. In order to help as many people as possible, we need to promote the program.

Word-of-Mouth Promotion

We offer an outstanding service and serve huge numbers of people, but many people still have never heard of us! Those who have are most likely to have been told by one of our customers. Word-of-mouth promotion is our most effective way of reaching our audience – our customers should be bragging about us! Counselors are perfectly positioned to encourage our customers to tell someone else about our service.

Need for Volunteers

AARP Foundation Tax-Aide is always looking for good volunteers. Word-of-mouth promotion from our current volunteers is one of our best recruitment sources. If someone you talk to is interested in becoming an AARP Foundation Tax-Aide volunteer, they can call toll-free, **1-888-OURAARP (1-888-687-2277)**. Better yet, they can visit our website at www.aarp.org/taxaide and complete the online volunteer recruitment form. Don't overlook our customers as potential volunteers. Many current Counselors were pulled from our customer base when we saw what a good job they did preparing their own return!

Intent of Tax Record Envelope

The Tax Record Envelope contains important legal and other disclosure language for taxpayers and encourages storage of necessary tax record information. It reminds customers of AARP Foundation Tax-Aide including contact information, site locator tools, and it increases the likelihood of repeat, and even new, business. **If you use old envelopes, please tear off the survey so the program does not incur postage costs.**

Use of Tax Record Envelope

Tax Record Envelopes are provided by Local Coordinators. **Due to the important disclosure information, AARP Foundation Tax-Aide envelopes must be given to all customers for whom a tax return is prepared. IRS envelopes cannot be used in place of the AARP Foundation Tax-Aide envelope.**

Expense Reimbursement

Period of Eligibility	Tax Assistance expenses are only reimbursable for training activity conducted after October 1 and tax assistance activity conducted during the standard 1040-filing season through April 20.
Non-Reimbursable Expenses	Counselors, Client Facilitators, Shift Coordinators, and EROs cannot be reimbursed for supplies. Except for rare exceptions they only get reimbursed for mileage. Meals and refreshments are not reimbursable for any volunteer (i.e. Counselors, coordinators, and Instructors) during Counselor classes and when assisting at regularly scheduled sites, except in rare cases when the SC authorizes overnight stays. The SC must also provide his/her approval signature on the expense statement.
Reimbursement Options	Counselors, Client Facilitators (CFs), Shift Coordinators (SCOs), and Electronic Return Originators (EROs) elect a flat rate stipend of \$35, OR itemize their expenses related to their travel costs. Volunteers in these positions may waive reimbursement, or may choose to be reimbursed. If they choose to be reimbursed, they can only select ONE of these reimbursement options for the entire season. Either reimbursement option covers expenses incurred during the training period and the tax assistance season as outlined in the “Period of Eligibility” above.
Required Approval Signature	Without exception, all Counselor, CF, Site Coordinators (SCO), and ERO expense claims require the approval signature of the supervisor. This signature must appear on a Flat-Rate Reimbursement Form, an individual expense statement, or by electronic approval in the automated system. Expense claims without this approval cannot and will not be processed.
Submission Period for Counseling Expenses	In some cases, volunteers may not be able to wait until May to be reimbursed for training expenses when lodging is involved. A State Coordinator may authorize and must approve preliminary reimbursement for these expenditures. “ <u>Preliminary</u> ” should be written on the top of the Expense Statement when it is submitted. This will alert the National Office staff that the expense statement is not a final request and needs special handling.
Direct Deposit	Volunteers have the option to set up direct deposit in the event that they receive reimbursement from the program. This direct deposit should be established prior to submission of a reimbursement request and will stay in effect until the volunteer notifies AARP to cancel the direct deposit option. There is a form available to request direct deposit. This form, with instructions, is available on the volunteer Extranet (under forms). A voided check is required for setting up direct deposit.

Flat-Rate Or No Reimbursement

Using Counselor Flat-Rate Reimbursement Forms (CFRs)	Only Counselors (COU), EROs, Shift Coordinators (SCO), and CFs who elect Flat-Rate reimbursement should sign a Counselor Flat-Rate Reimbursement Form (CFR) at the end of the tax season. Flat-Rate Reimbursement is a one-time reimbursement option covering all expenses incurred, including training, tax assistance, and supplies for the year. No names may be added to the CFR, but address corrections are permitted. CFRs are sent to Local Coordinators at the completion of the process of updating the All Volunteer Roster . Ask your supervisor if you have questions about this process.
Flat-Rate w/o Forms	Any Counselors, EROs, Shift Coordinators, and CFs who seek Counselor Flat-Rate, but cannot use the flat rate form, must submit their claim on an expense statement or use the automated system.
No Reimbursements	Some Counselors, EROs, Shift Coordinators, or Client Facilitators do not wish to receive reimbursement. In these cases, no action is necessary .

Itemized Reimbursement

Advance Approval Requirements	All itemized tax assistance expenses, regardless of the volunteer's position within the program, require advance approval as well as the after-the-fact approval signatures of the immediate supervisor and the State Coordinator or designee. A State Coordinator will establish a dollar threshold under which state-level advance approval and concurrence signatures are waived.
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Expense Form Use Volunteers who wish to itemize expenses will use the expense form from the Extranet, receive a blank expense form from their supervisor at the end of the tax season, or use the new automated system. We encourage use of the automated system for those itemizing. Expense forms are available in a .pdf, .doc or .xls format on the volunteer Extranet (under forms). Note that there are separate Excel (.xls) forms for leadership and non-leadership expenses.

Regardless of the format, detailed records of all claimed expenses must be provided, along with appropriate supporting receipts or other required documentation. Mileage claims must be documented by listing *each date* of travel; the location(s) and the roundtrip mileage as outlined in the form used (specific instructions in the paper form are slightly different than the detailed instructions on the Excel version). The location and roundtrip mileage is needed only once for repeated trips to and from the same location, **but the individual dates must be listed**. Be sure to also include the total mileage in these cases. Expense statements that do not provide sufficient detail, including individual dates, and receipts cannot be processed by the National Office and will be returned.

In 2012, a new reimbursement system will be available for submission of counseling (I) and training (T) expenses. Access to the online system will be through the volunteer portal at <https://volunteers.aarp.org>.

Expense Code T All volunteers should use expense code “T” for transportation for training for certification. Expense code “T” will be used for transportation related to tax assistance or client facilitation.

**Submission
process of expense
forms**

Note: The new system to be introduced in early 2012 will be housed in the portal. Look for more details about the automation of itemized mileage expenses and the process changes that will accompany this new system. Expect more timely payments and less mailing costs. Expenses can still be submitted in the traditional manner in 2012. Regardless of the particular version of the form used (either the paper version or the Excel version), the submission process is the same for all COU, EROs, Shift Coordinators, and CFs. This submission process is to mail a hard copy of the signed and approved reimbursement form to the national office for processing after the necessary supervisor signature has been obtained.

Insurance Coverage

Accident Insurance

Who Is Covered	The Foundation provides travel accident insurance coverage for AARP Foundation Tax-Aide volunteers for accidental death and dismemberment and medical expenses for any injury incurred while conducting AARP Foundation business directly related to the volunteer position.
Amount of Coverage	Accidental death and dismemberment benefit of \$25,000, and a medical expense benefit of up to \$3,000 for any injury incurred while conducting authorized program business directly related to the volunteer position.
Supplemental Nature of Coverage	The medical expense benefit is coordinated with Medicare Part A and Part B or an assumed equivalent insurance coverage, regardless of the insured's age. This is a supplement and should not be viewed as a volunteer's primary insurance.
If An Accident Occurs	<p>If any AARP Foundation Tax-Aide volunteer sustains an accidental injury while conducting AARP Foundation Tax-Aide business, they should notify the AARP travel accident insurance staff through their supervisor and AARP Foundation Tax-Aide State Coordinator.</p> <p>Notification, preferably via email, should be sent to: AARP Insurance and Risk Management Office Attn: Albert Fierro, Director Risk Management 601 E Street, NW, Room A8-100 Washington, DC 20049 Email: afierro@aarp.org; Phone: (202) 434-3245</p> <p>To assist in collecting all the necessary information regarding the incident to facilitate processing of any resulting insurance claims (if applicable) a new form has been created and is posted on the volunteer Extranet under the "forms" tab.</p>

Liability Protection

Protection By Virtue of TCE Funding	The Introduction and Administrative Guidelines of the IRS Volunteer Assistor's Guide states that volunteers are not legally liable under federal law for the returns that they prepare.
Volunteer Liability Act of 1997	The Volunteer Protection Act of 1997 (S.543) provides that certified volunteers are not liable for harm caused by an act or omission if they're acting within the scope of their responsibilities and the harm was not willful.

AARP Foundation Tax-Aide Counselor's Evaluation of Training

Your IRS tax training materials contain an evaluation form. When asked, please evaluate the tax training you received and submit that evaluation form. In addition, you may be asked to submit the Self Study quiz on operations. Both forms appear in this digest.

Self-Study Quiz on AARP Foundation Tax-Aide Operations

(Please answer the questions below and submit with your evaluation of training.)

Questions 1 -10 are either true or false. Please circle T for true or F for false.	
1. The AARP Foundation provides about one-half of program funding.	T F
2. Expense receipts are required for the \$35 Counselor flat rate reimbursement.	T F
3. AARP Foundation Tax-Aide does not offer Internet tax assistance.	T F
4. AARP Foundation Tax-Aide may help people under the age of 60.	T F
5. CyberTax is an easy way to receive program updates via email.	T F
6. Customers retain sole responsibility for the accuracy and completeness of their tax returns.	T F
7. The AARP Foundation is a 501(c)(3) entity.	T F
8. I cannot complete returns for taxpayers at my home	T F
9. Volunteers may accept compensation, tips, etc. from taxpayers for performance of their duties.	T F
10. All tax returns must be deleted off all computers after the tax season, no later than April 30	T F

Questions 11 – 15 are multiple choice. Please circle the correct answer for each.	
11. Which volunteer position provides technical tax training to Counselors?	a) Coordinators b) Instructors c) Specialists
12. Which TaxWise preparer use field should include the Quality Reviewer's initials?	d) Field 12 e) Field 13 f) Field 14
13. AARP Foundation Tax-Aide Counselors must be certified:	g) Only when joining the program h) Annually i) Every three years
14. For tax returns or questions outside the scope of their training, Counselors should:	j) Provide their best estimation k) Refer customers to an unnamed paid tax preparers or the IRS
15. 1-888-AARPNOW is a toll-free way to:	l) Locate sites during tax season m) Volunteer for the program at anytime n) Both of the above

Questions 16 - 19 are fill-in-the-blank.
16. What number do you call if a computer with taxpayer data is stolen? _____
17. The four essential things that Counselors do are: _____, _____, _____, _____
18. What are the six pieces of information are collected for inclusion in Activity Reporting by the volunteers? _____, _____, _____, _____, _____, _____.
19. Name three things, that a volunteer can control, that can delay the processing of volunteer reimbursements: _____, _____, _____.

AARP FOUNDATION TAX-AIDE COUNSELOR SCHEDULING INFORMATION
(Please complete and submit to your LC)

NAME _____ ID# _____ DATE _____

ADDRESS _____

CITY/STATE/ZIP _____

PHONE NUMBER _____ EMAIL ADDRESS _____

NUMBER OF YEARS WITH AARP FOUNDATION TAX-AIDE AND/OR IRS VITA

Schedule Preferences:

	Morning	Afternoon	Evening
Monday	_____	_____	_____
Tuesday	_____	_____	_____
Wednesday	_____	_____	_____
Thursday	_____	_____	_____
Friday	_____	_____	_____
Saturday	_____	_____	_____

Site Preferences:

Please indicate three choices for sites at which you would like to work, if known. Whenever possible you will be assigned to a site near your home.

Site #1 _____ Site #2 _____ Site #3 _____

Please indicate whether you would accept any special assignments: (shut-in-visits, quality review, evenings or weekends, substitute whenever and wherever needed). Also note any special proficiency which you have: (languages, etc.)

Volunteer Assessment of AARP Foundation Tax-Aide Program

You are invited to participate in the assessment of the season and help shape the improvements for next season. Your personal experience is invaluable -- please share it.

The two-part assessment form follows. Please fill out each part and give this form to your supervisor by the date in the box below. Your supervisor will consider your views when submitting his/her own assessment. Regional Coordinators' summaries go to the AARP Foundation Tax-Aide national office for national compilation and reporting back to all program coordinators via *Happenings*.

From:

(your name) _____

(your title & state) _____

To:

(supervisor name) _____

(supervisor title) _____

Date: _____

<i>If your supervisor is a:</i>	<i>Please get this evaluation to him/her by:</i>
Local Coordinator	April 1
District Coordinator	April 15
State Coordinator	May 1
Regional Coordinator	May 15
Staff Person	May 31

Part 1 Circle appropriate rating numbers

All volunteers should rate statements 1 - 14 below.

5=completely agree 4=somewhat agree 3=neutral 2=somewhat disagree 1=completely disagree.

		Disagree				Agree
1	Program goals are clearly stated.	1	2	3	4	5
2	The program is well publicized.	1	2	3	4	5
3	Volunteers are well trained.	1	2	3	4	5
4	Testing & certification are consistent & fair.	1	2	3	4	5
5	IRS provides adequate support.	1	2	3	4	5
6	Information is communicated as & when needed.	1	2	3	4	5
7	Materials, forms & supplies are sufficient.	1	2	3	4	5
8	Necessary equipment is available.	1	2	3	4	5
9	Counseling sites are well managed.	1	2	3	4	5
10	Counseling sites have enough Counselors.	1	2	3	4	5
11	All tax returns are quality reviewed.	1	2	3	4	5
12	Reports are submitted accurately & timely.	1	2	3	4	5
13	Sites are monitored & helped as needed.	1	2	3	4	5
14	Supervisors recognize volunteers' service.	1	2	3	4	5

***Counselors should proceed now to Part II on the reverse side of this page;
all others should rate statements 15 - 21 below before proceeding to Part II.***

		Disagree				Agree
15	Statistical reports (activities & costs) are received timely.	1	2	3	4	5
16	Program national committees give needed support.	1	2	3	4	5
17	Activity Reporting is easy to understand and complete.	1	2	3	4	5
18	The program's organizational charts are helpful.	1	2	3	4	5
19	Our organizational structure makes sense.	1	2	3	4	5
20	Recruiting resources provide adequate assistance.	1	2	3	4	5
21	The program reaches as many communities as need it.	1	2	3	4	5

Requesting a Direct Deposit for Reimbursement- See Extranet

Direct Deposit of volunteer reimbursements is an optional service offered to AARP volunteers. It is encouraged as it will reduce the time volunteers wait for reimbursement. Once established, any and ***all*** reimbursements received through AARP Foundation Tax-Aide (as well as any other volunteer engagement with AARP) will be processed as a direct deposit to the account provided. This will remain in effect until canceled by the volunteer. In other words, this does ***not*** need to be set up each year. A voided check is required to set up direct deposit.

Direct Deposits are encouraged. Instructions for setting up Direct Deposit can be found on the Extranet www.aarp.org/tavolunteers .

Appendix A: Standards of Professionalism

AARP Foundation's Tax-Aide program relies on its credibility for its success. Volunteer relationships with taxpayers at our sites are one of the largest measures of determining our credibility. We must provide a congenial atmosphere as stress-free for our taxpayers, who may already be anxious, as possible. To that end it is important for our volunteers to conduct themselves in a professional manner.

This document is intended to remind you of our professional standards and will cite some specific situations which we need to avoid, as well as others which we need to encourage. When our relations with our taxpayers become stressful, those encounters may reflect badly on our volunteers and also on our program. Inappropriate behavior by our volunteers needs to be identified and promptly addressed. Our reputation and that of our program, are at risk.

At the same time, we recognize that our volunteers deserve to be treated with respect and work in a safe environment. **To that end you are encouraged to immediately involve your site coordinator any time you feel your respect has been diminished or your environment is unsafe.**

1. A hallmark of professionalism is to limit conversations to topics necessary to accurately complete an income tax return. Discussion of politics, race, nationality, gender, sexual orientation, gender identity, religion and the impact of income tax policies are inappropriate, since each of them can become an unnecessary source of conflict between volunteers and taxpayers.
2. Treat all taxpayers equally and with courtesy regardless of their race, nationality, gender, sexual orientation, gender identity or religion.
3. Follow AARP Foundation Tax-Aide policies at all times. Only prepare tax returns that are identified as being "In Scope," regardless of any additional knowledge of income tax law that you may have. **There are no exceptions to this policy** since if you do not follow this policy you will be working outside the protection of the Volunteer Protection Act and will be personally liable for your actions.
4. All income tax returns will receive a quality review by a second IRS-certified volunteer in the presence of the taxpayer. This is a required part of AARP Foundation Tax-Aide tax preparation process and there are no exceptions.
5. Do not discuss or share a taxpayer's information with anyone who does not "need to know" in order for you to complete the return.
6. When an issue arises regarding the completion of a taxpayer tax return that requires consulting another volunteer, please discuss the issue (without mentioning the taxpayer's name) away from the taxpayer and in a low voice; this ensures not only the protection of the taxpayer's privacy, but also that any difference of volunteer opinion is resolved in a way that sustains the taxpayer's confidence.
7. If a taxpayer should become angry, do your best to diffuse the situation. If that is not successful, move the discussion to a quiet area, if possible, and immediately involve the site coordinator.
8. Provide appropriate needed assistance to those with a disability to ensure they feel welcome at your site and that their specific needs are accommodated. If requested assistance is not readily available, report the concern to your site coordinator who will involve the district coordinator and others as appropriate.
9. Do not provide the full name, address, phone or email information for any AARP Foundation Tax-Aide volunteer to a taxpayer or agency. Refer such inquiries to your site coordinator who will respond.

Appendix B: Taxpayer Information and Responsibilities

Welcome to our AARP Foundation Tax-Aide site. This site is staffed with AARP Foundation Tax-Aide volunteers that have been trained and are certified by the IRS to prepare a range of individual income tax returns. Please take a moment to read the following information which will ensure a smooth process for both you and the volunteers at this site:

- 1. You are responsible for the accuracy of your return.** Our volunteers do not provide legal or financial advice. Our job is to assist you to complete and file your federal and/or state tax return. We are not permitted to provide advice, such as how you can reduce your tax responsibility or handle other financial responsibilities. You may need to consult with a paid tax professional or financial advisor if you have questions that we cannot answer.
- 2. There are some types of returns that we cannot assist you with.** Some taxpayers have situations that require a tax form that is outside the scope of our program, our training and the IRS certification. Please review the poster which is available at this site for a list of circumstances which are deemed “out of scope” for this program. Additionally, even if the return does fit within the allowable scope of our assistance, a volunteer may need to decline to assist you if your return is beyond the comfort level of their experience. If you have any of those situations, then this site **will not** be able to prepare your tax return, even if this site has done so in the past. If you have a question about whether your return is out of scope, ask a volunteer so that you do not have an unnecessary wait. **Please do not ask that a volunteer make an exception in your case.**
- 3. The Taxpayer Intake form must be fully and accurately completed before your return can be started.** Please let us know if you have questions or need assistance completing the form. If you do not have required documentation for an exemption, deduction or tax credit then you will need to return when you have it available for the volunteer to review. All relevant tax records are required to prepare an accurate tax return.
- 4. Taxpayers will be called for assistance in the order listed on the sign-in sheet, or appointment (if applicable at this site).** Exceptions will be made if the circumstances of the return provide that a specific volunteer is more appropriate to prepare the return accurately or expeditiously. AARP members are not given preference over non-members.
- 5. If you have a joint return, it will require the signature of both spouses.** If your spouse is not present at the site, then you will have to obtain your spouse’s signature and return the forms to the site before the return can be e-filed.
- 6. Once your return is prepared it will be given a quality review by a second trained and certified volunteer in order to ensure that it is thorough and accurate.** Although this may require you to have an additional wait, this quality review service is done for your benefit to ensure that you receive the best service that we can provide.

- 7. You can expect our volunteers to treat you in a courteous and professional manner.** In return, our volunteers expect you to treat them with courtesy as well. Anyone who becomes disruptive will be asked to leave without having his or her return prepared. Failure to comply when requested to leave the site may result in the police being contacted.
- 8. Feel free to let us know if you have comments, questions or concerns about your return or your experience at this site.** If you need to contact us after this site has closed at the end of the tax season, you should contact AARP at: 1-888-687-2277 or 1-800-424-2277 (toll-free) or send an email to: Taxaide@aarp.org . Please do not try to contact any volunteer counselors at their home or outside of this site.

In order to assist the volunteer in accurately and completely preparing your return, please be sure you have the following documents with you:

Required documents in order to have return started:

- Social Security Cards or comparable documentation for you, your spouse (if applicable) and all dependents.
- Income related documents: Forms W2, Unemployment compensation statements, SSA 1099, 1099R, and other 1099 forms showing home mortgage interest or other income.
- Expense related documents: Checks and forms showing federal and state taxes paid, 1098 forms, documentation of medical, dental, charity, or business expenses, any vehicle and property taxes, and mortgage interest paid. Receipts for expenses need to be in reasonable order and legible.
- Brokerage statements or other documentation showing the cost basis (purchase price) and date purchased for all securities or property sold or transferred during the tax year.
- A check with your name printed on it for direct deposit/debit of any refund/balance due. A check in your checkbook is acceptable. A cancelled check is not required.

Other helpful documents to bring:

- Please provide a copy of your last year's tax return. The data on the last year's return is needed to complete the new tax return if you had itemized deductions the previous year and received a refund.
- If you receive a pension or annuity from a former employer, please bring the date that you began to receive payments. (In some cases, this is required.)

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