AARP Tax-Aide

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

Counselor Digest

2009-2010

This Digest, though still formally called the Counselor Digest, is for Counselors, Client Facilitators, EROs and Shift Coordinators too. A better name for the document is in store for 2010!

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

Over 2.5 Million People Served Annually!

AARP FOUNDATION

Dear AARP Tax-Aide Counselor,

Welcome to this AARP Tax-Aide's 42nd tax season! Approximately 34,600 volunteers serve clients 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 2.6 million last year.

This ***Counselor Digest*** is written for the most important people in AARP 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 essential management where the rubber meets the road to make sure you can focus on client and the world's best tax assistance! You are also the program's best advertising, and the most likely source for finding additional volunteers.

In essence, you are the program.

The ***Digest*** will help you understand the remarkable effort that you personify, and how things work within the program – at least on paper. The essential understanding is captured in the first three pages: "Volunteer Preparation." A critical issue for all to address 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 Tax-Aide Site and Counselor Guidelines and Policies and Confidentiality and Security of Taxpayer Data. Everything else in this ***Digest*** is also important to know, but please do read these sections carefully!

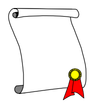
Thank you for helping people with their taxes, and for spreading the word about our service. Enjoy the satisfaction of your good work, have fun while you're doing it, and know that many taxpayers are very grateful for your service.

With appreciation,
AARP 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

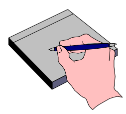


* classroom training on policies and administration (all)
* classroom training and pass IRS open book exam
* Sign Volunteer Standards of Conduct (all)

2. Help Clients and Provide Free Tax Assistance

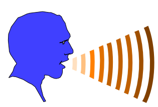
* sign-in clients and help them get ready for service
* Prepare & e-file federal, state, and local tax forms
* submit returns for a second person quality review
* answer lots of questions

3. Report Service



* *Carefully* note service on site Sign-in Sheet
* give any service not reported on sign-in sheets to coordinator

4. Promote Program



* tell customers to tell a friend about our service
* ask interested others to volunteer with the program
* promote 888# & 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 34,600 volunteers helped over 2,600,000 customers last year at nearly 6,500 sites nationwide, within the scope of their tax training.
Locating Sites	We're easy to find. Call toll-free 1-888-AARPNOW (1-888-227-7669), or use the AARP Tax-Aide web page (http://www.aarp.org/taxaide).
Electronic Filing	AARP Tax-Aide offers electronic filing at most sites nationwide. Once you learn the software, it's fun.
CyberTax E-Mail Network	Sign up! Any program volunteer with email is eligible to join CyberTax, a nationwide email network for periodic updates on the program, taxes, and IRS. Email your name, program position, and state to <taxaide@aarp.org>.
Web Page Features	Our page offers program 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 Tax-Aide is a program of the AARP Foundation offered in conjunction with IRS. The program is ultimately owned by its volunteers, especially you.
Program Funding	The AARP Foundation provides roughly one-half of program funding; an annual grant from IRS' Tax Counseling for the Elderly (TCE) program 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	Explanation of: * the need for maintaining the confidentiality and security of taxpayer data. * the need for second 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 insurance coverage.
Self-Study	Opportunity to order prior year software or tax training materials for self-study.
Classroom Training	For Counselors, classroom training for taxes as well as training on the use of tax software. For all, classroom training on policies and administration including the use of sign-in sheets and reporting assistance provided by Counselors.
Certification & Commitment	For Counselors, 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.
Pledge to Values	To commit to the AARP Tax-Aide's Statement of Understanding (next page) as a pledge to yourself about accepting our shared values. All volunteers must sign the IRS Volunteer Standards of Conduct form.
Site Assignment & Quality Review	Assignment to one or more AARP Tax-Aide sites to work with and be helped by experienced leaders and Counselors; understanding that quality review of all prepared returns is the expected norm.

Who We Are 

AARP Tax-Aide Is…

- A free, nationwide, confidential service that prepares tax returns and answers tax questions;
- Available to taxpayers with low- and moderate-income, with special attention to those age 60 and older;
- A charitable, non-profit program administered by the AARP Foundation;
- Approximately 34,600 IRS-certified volunteers committed to high-quality service through intensive training and quality review of their work.

Statement of Understanding

<u>*As an AARP Tax-Aide volunteer, I will:*</u>

◊ Maintain strict confidentiality and protect the security of all taxpayer information and records at all times.
◊ Understand AARP Tax-Aide's specific program structure and operations and abide by program policies.
◊ Refuse any compensation, tips, etc. that may be offered.
◊ Never solicit business from the taxpayers assisted or use the knowledge gained about them for any direct or indirect benefit for me or any other specific individual.
◊ Work at (a) program site(s) as assigned, record all assistance, preparation and Quality Review on sign-in sheets even if "only" to answer tax questions and note the site identification number (SIDN) at the bottom of all program prepared returns.
◊ Serve customers with courtesy and confidentiality, regardless of sex, race, religion, national origin, creed, age, disability, or sexual orientation.
◊ Encourage customers to tell their friends about AARP Tax-Aide's free service.
◊ Promote the toll-free number (1-888-227-7669) and AARP Tax-Aide website (www.aarp.org/taxaide) for site locations and volunteer recruitment.
◊ Treat fellow volunteers courteously and respect them as valued colleagues.
◊ Use AARP Tax-Aide resources in a prudent and cost effective manner.

<u>In addition to the above, if an AARP Counselor, I will:</u>

◊ Learn tax law through classroom tax training using IRS materials, and pass the IRS-certified exam.
◊ Assist taxpayers only to the extent of current AARP Tax-Aide provided tax training referring any taxpayers needed assistance beyond that training to paid professional tax preparer or the IRS. No specific paid preparer or business can be named.
◊ Refer service if you do not feel qualified on a particular issue(s) or deny service if you feel that the person is giving misleading tax information.
◊ Encourage taxpayers to participate, to the extent possible, in completing their own tax forms as the taxpayer retains full responsibility for the accuracy of the return. Explain the return to the taxpayer.
◊ Ensure second person/Counselor quality review of each tax return prepared. The program standard is to have that review completed by a second experienced Counselor.

AARP 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 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 Tax-Aide is a program of the AARP Foundation and is offered in conjunction with the IRS.
Where We Serve Our Taxpayers	Most taxpayers receive in-person assistance at one of the approximately 6,500 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 34,600 volunteers make up AARP Tax-Aide. Virtually all provide tax assistance and 6,600 are also volunteer leaders.
Program Structure & Administration	AARP Tax-Aide is a nationwide, volunteer-run program. Regional and state volunteer leaders share in setting policies while assuming most supervisory and operational responsibilities. Volunteer tax assistance *Counselors* provide all service-level tax assistance. *ERO*s manage the tasks related to e-filing the tax return. *Client Facilitators* provide a first point of contact for clients and keep service orderly and efficient. *Instructors* provide tax training to Counselors.
Coordinator & Specialist Roles	Coordinators recruit and supervise volunteers at all levels. *Shift Coordinators* (SCO) assist in managing the sites while they are open. *Local Coordinators (LCs)* ensure volunteer recruitment and training, volunteer certification, site creation, site compliance with program policy, database accuracy, activity reporting, and Counselor expense reimbursement. *District Coordinators (DCs)* manage activity at the district level and recruit and supervise Local Coordinators. *State Coordinators (SCs*) oversee all state activities and set state operation policies. *Communications Coordinators (CCs)* and *Technology Coordinators (TCs)* support their specialty interests at the local levels. *Specialists* support administration, partnerships and communications, technology, and training needs at the state level. Regional Advisors assist the Regional Coordinators in their area of expertise. *Regional Coordinators (RCs*) guide and supervise State Coordinators and serve on the National Leadership Team (NLT).
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 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 to volunteer leaders, and collect/report program impact, costs and other data.

Electronic Filing	AARP Tax-Aide offers free electronic filing at most sites nationwide using only IRS provided tax preparation software.
Internet Tax Assistance	Since 1998, AARP 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.
Web Page Features	Located at www.aarp.org/taxaide, our website offers tax assistance, frequently asked tax questions, site locations, and other program information. Information on AARP Tax-Aide volunteer opportunities, which are available for direct service to taxpayers from late January 1 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 Tax-Aide position.
CyberTax E-Mail Newsletter	Any program volunteer with email is encouraged to receive *CyberTax*, a nationwide email newsletter containing periodic updates on the program, taxes, and IRS. Email your name, program position, and state to taxaide@aarp.org to join the *CyberTax* distribution list.
How to Volunteer Via Telephone and the Web	Interested persons call toll-free, 1-888-OURAARP (1-888-687-2277) and follow the prompts. Or at www.aarp.org/taxaide where an online volunteer recruitment form can be found. Volunteering can be done in either tax preparation assistance and/or leadership positions.
General volunteer position descriptions	Tax assistance positions require training, successful completion of the IRS certification exam, and agreement to the IRS Standards of Conduct. Leadership positions coordinate program delivery by volunteers at sites at the local, state, or regional level or manage specific program activities such as technology, training, administration, or communication. Although tax training and certification is encouraged, it is not required for many leadership positions. Leadership position descriptions are provided on the aarp.org/tavolunteers site.

Organizing the Geographic Territory

AARP Tax-Aide regional boundaries are predetermined by the AARP Tax-Aide National Office. State boundaries apply except for California, Florida, Illinois, Minnesota, New York, Ohio, Pennsylvania, and Texas. These heavily populated states are split, with multiple AARP 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 Tax-Aide's Customers

How Many Customers	During the 2009 tax season, from late January to April 15, we served over 2.6 million customers. Over the past 41 years, we have served more than 50 million customers.

1. Who They Are (from 2009 survey)

Customer Age	10% 18-49 11% 50-59 26% 60-69	33% 70-79 19% 80+
Marital Status	37% Married	61% Not Married
Gender	64% Female	32% Male
Race/Ethnicity	84% White non-Hispanic 1% Native American 2% Asia/Pacific	7% Black or African American 1% Multiple Answers 1% Other
Household Income	37% Under $20,000 23% $20,000-$29,000	22% $30,000-$49,000 8% $50,000 or more
Repeat Customers	22% First Time 37% Two- Three Times	39% Four+ Times
Employment Status	66% Fully Retired	32% Not Fully Retired
Proximity to Site	49% 0-3 miles 20% 4-5 miles	14% 6-9 miles 15% 10+ miles

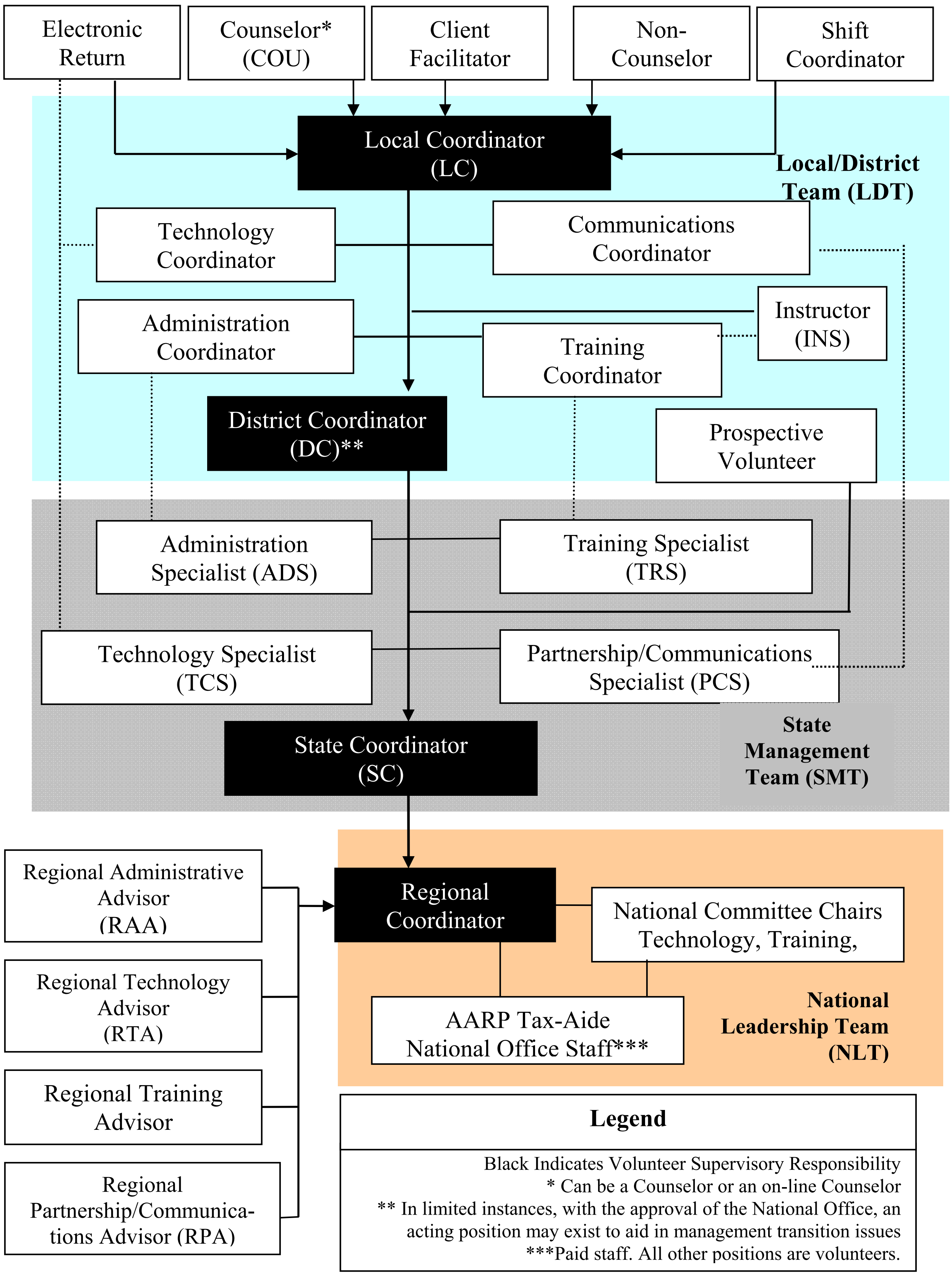
2. What They Think

	Excellent	Good	Fair	Poor
Overall quality of AARP Tax-Aide's Service	**84%**	**14%**	**1%**	**0%**
Helpfulness of volunteers	**86%**	**11%**	**1%**	**0%**
Tax knowledge of volunteers	**77%**	**18%**	**2%**	**0%**
How well the volunteer explained the tax return to them	**77%**	**17%**	**2%**	**1%**
Would they recommend AARP Tax-Aide to others?	**97% Yes**	**3% Likely**	**0% No**	
Who would help them with their taxes if they didn't use AARP Tax-Aide?	**51% Pay for assistance**	**37% Self or friend**	**6% IRS**	**2 % Not file**

(Source: 2009 AARP Tax-Aide Customer Satisfaction Survey – results are rounded)

Volunteer Organization Chart AARP Tax-Aide

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



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Welcome to the AARP Foundation!

The AARP Foundation and AARP have a long-standing commitment to community service. Through our collective efforts, millions of people are well served each year in communities across the country. AARP Foundation and AARP volunteers are the heart of our community service programs. In your community, you exemplify the AARP Foundation and AARP's commitment to helping others when offering services through the AARP Tax-Aide program.

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; AARP *Segunda Juventud,* 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

The AARP Foundation, of which AARP Tax-Aide is a part, helps older Americans build and protect their financial assets, and gain access to public benefits that will allow them to age with dignity and independence. The Foundation is AARP's charitable arm—the heart of AARP. We focus on serving the most economically vulnerable members of society. Through the support of thousands of volunteers and donors, we help those having difficulty meeting their basic health and financial needs in the second half of life. Eighty-seven percent of what the Foundation spends goes to our important programs and services to improve the quality of life for seniors in your community and across the country.

The AARP Foundation in 2008 helped more than five million people:

- Provided nearly 3 million low- and moderate-income people free tax preparation and assistance,and getting them the refunds and credits they deserve.
- Moved more than 49,000 people closer to financial stability through job training and placement.
- Helped nearly 97,000 people meet their daily needs by steering them to public and private benefit programs.
- Empowered mid-life women who have enormous potential, but few resources, through scholarships for education and training.
- Convened leaders in philanthropy, aging and economic security to explore innovative approaches to better meet the needs of low-income older Americans.
- Advocated for the rights of older workers, protected predatory lending victims and health care consumers, and won significant legal victories.

AARP Foundation Services

Helping with Taxes

AARP Tax-Aide offers free tax assistance and preparation for low- and moderate income people with special attention to those over 60. AARP Tax-Aide is the largest volunteer-run program in the country. www.aarp.org/taxaide

Job Training and Placement

Work*Search* provides a variety of services: interest and ability inventories, skill assessments, on-line and community based training, and connections to companies that value the experience older workers bring to the workplace. www.aarpworksearch.org

Women's Scholarship Program provides scholarship funds to eligible women 40+ who are seeking new job skills, training and educational opportunities. Priority is given to women raising children of another family member, those in dead end jobs and those who have been out of the workforce. www.aarp.org/womensscholarship

Finding and Applying for Public Benefits

Navigating through the maze of government programs available can be difficult and confusing. Our ***Benefits QuickLink*** website helps to find and apply for public benefits that may help pay for prescription drugs, healthcare and other necessities. www.aarp.org/quicklink

"Prepare to Care: A Planning Guide for Families" is a free handbook that helps to come up with a plan to care for loved ones—including how to start planning, questions to ask and where to find support. www.aarp.org/preparetocare

Staying in Control of Finances

The **Money Management** program preserves independent living and economic security for individuals who need help with routine financial matters due to age or disability. Volunteers balance checkbooks, pay bills and keep track of financial matters. www.aarpmmp.org

Estate Planning: Get step-by-step instructions on how to create a plan and take control of your decisions and your legacy. www.aarpgift.org

Fighting Against Fraud

Peer volunteers in our **Consumer Fraud Prevention** project alert older consumers to telemarketing and other types of fraud that endanger their financial security. Using a proven method, volunteers reach known and potential fraud victims to offer tips and information on how to protect themselves.

Educating about Reverse Mortgages

Reverse mortgages can be confusing and expensive. We are the nation's leading source of independent consumer information on reverse mortgages and other less costly alternatives to help people remain in their homes. www.aarp.org/revmort

AARP TAX-AIDE COUNSELOR POSITION DESCRIPTION

Program & Purpose of Position	AARP 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, provide tax assistance and preparation service to clients.
Responsibilities of Position	In accordance with the policies and procedures of the AARP Foundation Tax-Aide program, the Counselor: ➢ 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 Counselor Guidelines and Confidentiality and Security of Taxpayer Data sections in the Counselor Digest. ➢ Promotes and supports the AARP Tax-Aide program through word-of-mouth, ensures sites are well identified by AARP Tax-Aide posters and banners, and wears an AARP Tax-Aide name badge while serving at a site. ➢ Records assistance given as outlined on the Site Sign-in Sheet. ➢ Works well with diverse populations.
Qualifications	Counselors must pass 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 form.
Length of Service & 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, & Travel	Counselors volunteer at least an average of four hours a week during the tax season, usually from 2/1 to 4/15, plus 3-5 days of training in January. Counselors acquire tax knowledge through attendance at Counselor class. Counselors must also be trained in program policy and to properly record assistance given on the site sign-in sheet. Counselors travel locally to training and AARP Tax-Aide sites.

Appointed By, Supervisor, & Scope of Authority	Counselors are appointed to sites by a 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.
Working Relations & 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.
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 Tax-Aide reimburses volunteers for reasonable covered program related expenses as set out in the Policy Manual.
Volunteer Policy	AARP Foundation volunteers will receive equal opportunity and treatment throughout recruitment, appointment, training, and service. There will be no discrimination based on age, disabilities, gender, race, national or ethnic origin, religion, economic status, or sexual orientation.

AARP Tax-Aide Shift Coordinator (SCO) Position Description

Program & Purpose of Position	The AARP Tax-Aide program provides free personal income tax assistance and tax form preparation to low- and moderate-income taxpayers, with special attention to those age 60 and older. 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. ➢ Manages the activities of the Counselors, Client Facilitators, and ERO assigned to the shift. Arranges for substitutes as needed. ➢ Oversees the flow of clients 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 AARP Tax-Aide 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 client 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.
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.
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, February 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. There is no responsibility beyond the site to which assigned.
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 Tax-Aide reimburses volunteers for reasonable covered program 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 Tax-Aide Electronic Return Originator (ERO) Position Description

Program & Purpose of Position	The AARP Tax-Aide program provides free personal income tax assistance and tax form preparation to low- and moderate-income taxpayers, with special attention to those age 60 and older. The Electronic Return Originator (ERO) works with the Local/Site Coordinator (LC), the Technology Coordinator (TC), and the Counselors to electronically file federal and state tax returns with the IRS and state Departments of Revenue via IRS- provided tax preparation software (*TaxWise*™) and the software provider (CCH).
Responsibilities of Position	In accordance with the policies and procedures of the AARP Foundation Tax-Aide Program, an ERO: ➢ 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; ➢ Maintains required IRS and State e-file records (including master disk of Accepted returns) until the end of the tax season; ➢ Sends IRS copy of accepted 8453s to appropriate IRS Service Center; ➢ At the end of the tax season, sends to the TC, TCS, or IRS Territory Manager (TM) (a) encrypted backup media containing all accepted returns, (b) copies of all required Forms 8879 and 8453 and attachments, (c) all Acknowledgement Reports and (d) deletes all taxpayer data from computer(s); ➢ Provides reports as requested by the TC or TCS. ➢ Provides ongoing support to electronic filing Counselors by answering questions and addressing anomalies that occur during electronic filing procedures. Communicates problems to TC for resolution. ➢ Complies with the Confidentiality and Security of Taxpayer data document, including deleting all returns off computers by April 30.. This document is included in the Counselor Digest, Technology Management Guide, Policy Manual, and Extranet.
Qualifications	ERO must have a working knowledge of personal computers, software, and electronic communication systems. ERO must pass the required sections of the IRS certification exam to qualify as a Counselor and become proficient with the IRS supplied tax preparation software.
Term of Service & 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, & Travel	The position is most active during February 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 AARP 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, & Scope of Authority	LC appoints the EROs with the concurrence of the DC. The ERO reports directly to the LC. ERO assists the LC in all matters concerning the electronic filing of federal and state tax returns at assigned site(s).
Working Relations & Progress Review	EROs maintains a close working relationship with the LC, e-filing Counselors, district's TC, and CCH for the electronic filing of federal and state tax returns. The ERO's performance is monitored by the LC with feedback from the district's TC.
Available Resources	AARP Tax-Aide reimburses ERO for reasonable covered program expenses (usually just mileage) as set out in AARP Tax-Aide policy. The ERO cannot be reimbursed for "S" expense items.
Volunteer Policy	AARP Foundation volunteers will receive equal opportunity and treatment throughout recruitment, appointment, training, and service. There will be no discrimination based on age, disabilities, gender, race, national or ethnic origin, religion, economic status, or sexual orientation.

AARP TAX-AIDE CLIENT FACILITATOR (CF) POSITION DESCRIPTION

Program & Purpose of Position	AARP 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 AARP Tax-Aide site Local Coordinator/Site Manager (LC) and performs receptionist-type duties providing an important first contact for clients and keeping service orderly and efficient.
Responsibilities of Position	In accordance with by the policies and procedures of the AARP Foundation Tax-Aide Program, a CF: ➢ Welcomes clients 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. ➢ Ensures that each client has brought correct forms and documents required to accurately complete their tax return. ➢ Determines, with assistance of a site Counselor, when a client's return is outside of AARP Tax-Aide scope. ➢ Assists clients in filling out portions of the AARP Tax-Aide 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 clients who are in the waiting area. ➢ Ensures appropriate production data is entered on the site sign-in sheet by the Counselor /quality reviewer as each client departs, and before another client is served. ➢ May assist Counselors and the ERO in maintaining an orderly file system of client tax folders. ➢ Distribution any appropriate literature to clients. ➢ Complies with the Confidentiality and Security of Taxpayer data document. This document is included in the Counselor Digest, Technology Management Guide, Policy Manual, and Extranet.
Qualifications	The CF must receive annual training on program policies and procedures 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 clients that want immediate answers to their tax questions but will sometimes be required to wait for answers from a tax Counselor.
Length of Service & Eligibility	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.

Time, Training, & Travel	The position runs during the standard 1040 processing 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	Three hours of training by the LC will be required to become familiar with program policy, administrative matters such as site sign-in sheets and AARP Tax-Aide Intake and Quality Review Form, applicable site procedures, and orientation to the AARP Tax-Aide program.
Travel Required	The CF will not be required to travel except to work at the assigned sites.
Appointed By, Supervisor, & Scope of Authority	The CF is appointed and reports directly to the LC and does not supervise any other volunteer position.
Working Relations & Progress Review	The CF maintains a close working relationship with the LC and the tax Counselors working at the AARP Tax-Aide site. The LC monitors the CF's performance on an on-going basis and provides an annual performance appraisal.
Available Resources	AARP Tax-Aide reimburses CF for reasonable covered program expenses (usually just mileage) as set out in AARP Tax-Aide policy.
Volunteer Policy	AARP Foundation volunteers will receive equal opportunity and treatment throughout recruitment, appointment, training, and service. There will me no discrimination based on age, disabilities, gender, race, national or ethnic origin, religion, economic status, or sexual orientation.

AARP Tax-Aide Site and Counselor Guidelines and Policies

Age Thresholds on Service	AARP 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 for Tax Returns	***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 who don't 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 TCE-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. Counselors must not sign, initial, or identify themselves on the tax form in any way.
800# Support at Sites	IRS offers toll-free assistance to AARP Tax-Aide Counselors (as TCE assistors 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 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 Topics (Scope of Assistance)	Counselors will assist taxpayers only on those topics that are within scope. Scope includes tax topics covered in IRS volunteer training materials or in AARP Tax-Aide training classes provided that Counselors have been qualified under AARP Tax-Aide procedures below. Counselors are not to deal with topics (including state returns) on which they have not received AARP Tax-Aide training.
Policy and Procedures Training	Program policy and procedures training must be conducted with all Coordinators, Instructors, Counselors, EROs, and Client Facilitators, etc. 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.

Items to be presented include:

- Program Scope
- Standards of Conduct
- Required Quality procedures (Intake/Interview Form, 2nd Person QR, etc.)
- Confidentiality and Security of Taxpayer Data including how to report data loss
- How to and the Importance of Reporting Service (Activity Reporting/SIDNs)
- Reimbursement options and procedures
- Insurance issues
- All other Site and Counselor Guidelines and Policies not specifically mentioned above
- For District, Local and Site Coordinators, all Quality Site Requirements not specifically mentioned above

Two 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 – Quality Site Requirements
- For all volunteers – AARP Tax-Aide Policies and Procedures Training

Returns That Are Outside Training or too Complex

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

Recording Service

Counselors must record each interview or telephone call, performed during or after site service, on a Site Sign-in Sheet during or immediately following the assistance.

Submitting Reports

Counselors should submit completed Site Sign-in Sheets to their supervisor as instructed. A Shift Coordinator or lead Counselor at a site without a Local Coordinator present usually will be assigned this responsibility.

Quality and Intake Forms

Second person/Counselor quality review of each tax return prepared is ***required***. 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 clients. It is especially important to quality review direct deposit information AND double check it with the taxpayer as well as take it only from official bank records. All sites must use the IRS Intake form beginning this year. The form must be used for every taxpayer for whom a return is prepared. It is still to be sent home with the taxpayer as part of the return package and is 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 these documents available for all Counselors; Pub 4012, Pub17, and AARP Tax-Aide Cybertax messages identified as "IRS Volunteer Quality Alerts."

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 AARP Tax-Aide 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	Volunteers must not refer the preparation of any tax return to any specific paid preparer business, including one in which they have a financial interest. Volunteers must never solicit any type of business from the taxpayers they assist or use the knowledge they have gained about the taxpayers for any direct or indirect benefit for themselves or any other individual(s). Volunteers working in AARP Tax-Aide, or any other AARP Foundation activity, which is similar in nature to outside employment or a commercial pursuit in which volunteers or members of a volunteer's family or household are involved, must advise their supervisor of the nature and extent of the involvement. In the case of an appearance of conflict, those supervisors of the volunteer(s) will consult with higher levels of supervision within the AARP Tax-Aide Organization about any potential conflict of interest. This consultation will include the Regional or State Coordinator.
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 Tax-Aide for their personal financial gain.
Lobbying & Promotional Prohibitions	Volunteers, including AARP Tax-Aide volunteers, while representing the AARP Foundation or participating in an AARP Foundation activity, will not promote products, services, or political candidates or issues, nor make use of their relationship with AARP or the AARP Foundation for personal profit or the profit of any other individual(s). This includes, but is not limited to, membership drives.

Counselor Certification & Site Volunteer Assignment

Certification Requirement	Counselor certification is crucial to program credibility. AARP Tax-Aide Counselors (and EROs) must be certified annually by receiving a passing grade on the open-book test developed by the IRS, signing the IRS' Standards of Conduct, and attending formal policy and administrative training annually. Counselors must pass the Advance level of the IRS test. Client Facilitators are not required to be certified.
Ensuring Annual Certification	State Coordinators are to develop a process for the state to ensure communication between Instructors and Local Coordinators for official annual notification of who passed and did not pass the certification exam. The notification is to be in writing and an email is sufficient. It is imperative that Local Coordinators ensure EACH YEAR that only Counselors who pass the exam assist taxpayers with tax preparation.
Grading Exams	Instructors grade the test and inform the volunteer by returning the graded test. In the event a volunteer does not pass the test, the volunteer can pass a retest in order to gain certification. The Instructor or another leader (determined by the SC) must keep the Counselor's signed Volunteer Standards of Conduct until December 31.
Passing Or Failing Exam	After successfully passing the test or retest, Counselors are assigned to sites and receive necessary program materials. Volunteers who fail to pass the retest cannot be certified or assigned as Counselors, but may serve a variety of customer service functions within sites, including by serving as Client Facilitators especially in larger, busy sites.
Assignment to a Site	Counselors, EROs, and Client Facilitators are assigned to the AARP 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 Counselor 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 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. Special assignments for shut-in visits, foreign languages, and other events may occur.
Volunteer Identification at Sites	After successfully completing the training, passing the test, and signing the Volunteer Standards of Conduct form, each Counselor and ERO should receive an AARP Tax-Aide name card and plastic holder (available via AARP Tax-Aide Order Form). Client Facilitators must attend program policy and procedures training and sign the Volunteers Standards of Conduct form before receiving the name card and holder for the current year.

Confidentiality and Security of Taxpayer Data

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

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

Data Security

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

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

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

3. Internal Revenue Code Section 7216 provides penalties against tax return preparers who make unauthorized use or disclosure of tax return information. The IRS now requires a very specific authorization process for taxpayers to approve use and disclosure of their data to others. AARP Tax-Aide does not need to use those procedures as we do not/cannot share specific data with anyone including VITA, banks, mortgage companies, others in AARP, etc. As stated in (2) above, summary data can be shared if the data covers 25 or more returns.

4. Do ***not*** send taxpayer data via regular email. Taxpayer data may only be sent over the Internet by

using *TaxWise* mail, or as an attachment to regular email that is in the form of a backup created by the *TaxWise* program.

5. Forms 8879, together with the taxpayer's supporting W2s and 1099 documentation, have a three-year retention requirement from the return due date or IRS received date, whichever is later. This information ***must*** be sent to the local IRS territory office by the end of April. Forms 8879, W2s, 1099, etc. ***must not*** be kept by AARP Tax-Aide volunteers beyond April 30th.

   For numerous reasons, including taxpayer data security and confidentiality, all returns ***must*** be prepared in front of the taxpayer and all records given back to the taxpayer at the end of that assistance session. Required retention of some records for e-filing, such as W-2s and 1099s with federal tax withholding is allowed, but only until April 30th (see #6 below). Appropriate steps to secure taxpayer data must be taken at all times. All equipment on which taxpayer data resides ***must*** be protected by encryption software. This applies to ***all*** computers, removable storage devices, such as flash drives or external hard disk drives, and removable media, such as CDs and DVDs, whether this equipment is provided by AARP, the IRS, by a site or by volunteers. The only exception is for backups created by the *TaxWise* program itself. These backups are adequately protected without being further encrypted and may be stored on unencrypted storage devices and media.

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

6. By April 30th, all taxpayer data ***must*** be deleted from ***all*** computers and removable data storage devices that have been used in the AARP Tax-Aide program, including personally-owned and loaned computers, without exception. In addition, the recycle bin in these computers must be emptied after deleting taxpayer data. For IRS-loaned computers, use the wipe disk program loaded on them. For non-IRS equipment, use the ***TPClear*** program. Instructions for downloading, installing, and using ***TPClear*** may be found at www.aarp.org/tavolunteers.

7. During the season, the operating ***sys***tems 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 or go to www.aarp.org/tavolunteers and see the General Security document under Security & Confidentiality for additional guidance. Passwords must not be shared with anyone who is not an AARP Tax-Aide volunteer. If you must have a written password reminder, keep it away from the computer, carrying case, or anything tax related and in a location that is not visible to others (consider putting it in your wallet or billfold, which is usually always with you and something you take care to protect). Here are some general guidelines to be followed when setting up a password:
   - Minimum length – eight (8) characters for Windows, *TaxWise*™ Admin account, and *TrueCrypt*.
   - At least one letter and one number in the password.
   - Choose a password that is not a dictionary word or someone's name.

8. The AARP Tax-Aide-provided anti-virus and firewall software program must be used to protect all

AARP purchased and donated computers from viruses and hackers. ***This software and license key should be used only on computers that are being used for AARP Tax-Aide business; use on any other computer is prohibited.*** Update this software at least weekly. AVG Internet Security Suite 8.5 is the current version licensed for use by AARP Tax-Aide. The license key is available in the hard copy Counselor Digest and is also contained in the document "AVG License Information" that is posted on the Technology page of www.aarp.org/tavolunteers.

9. If a volunteer uses a personally owned computer during the season for tax preparation, AVG or other anti-virus and firewall software must be installed (see #8 above for additional details on AVG downloads and installation). If a volunteer is not using AVG on a personally owned computer and feels that the anti-virus and firewall software currently being used is secure and reliable, regular updates **must** be performed. (At the end of the season, volunteers ***must*** remove all taxpayer data from their computers. Use ***TPClear*** (see #6 above) or delete the TrueCrypt container files having the data within them.

10. Any site that uses two or more computers should consider wired networking. In a local area networking (LAN) environment only one computer contains taxpayer data, requires *TaxWise*™ updates and needs to be backed up, but all connected computers have access to all returns. Only one computer then needs to be fully secured at all times when not being used. A personal computer should not be used as a server, unless it is used ***only*** for the AARP Tax-Aide program during the season.

11. Wireless communication among computers continues to be evaluated but is currently prohibited as part of the AARP Tax-Aide program. The **only** wireless configuration that may be used in the AARP Tax-Aide program is for wireless printing. To be clear, this means that the following specific uses (and others like them) of wireless communications are prohibited:

    - *TaxWise* client/server networking
    - Transmission of returns to CCH, either at a site or from a home computer
    - Checking on such items as ESP amounts, property taxes paid bank account numbers.
    - Broadband Internet access to *TaxWise* Online

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

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™* from an encrypted removable data storage device, such as a flash drive or an external hard drive, that must be removed and taken with you at the end of each tax session. Information on how to encrypt removable data storage devices is located on www.aarp.org/tavolunteers in the Technology section.

13. As of tax season 2010, authorization by the taxpayer to retain data to use for completion of the following year's tax return is no longer required. (This usage, for assisting with completion of the following year's return is not a violation of IRC Section 7216 addressed in (2) and (3) above.) For sites using TWO, all taxpayer data is automatically stored on CCH computers and no additional action is required. For sites using the desktop version on TaxWise, one person per state, determined by the SC, is allowed to retain the data. If you participate in the Data Retention program ***you must***

still delete the data from your computer at the end of the season. You must not retain your own copy of the data. It is to be backed up to a disk, flash drive, etc. AND transferred in the off season to the one person assigned the responsibility of maintaining that data in your state. The data should not be uploaded to computers any earlier than January, preferably late January. More information on Data Retention can be found in the "The Technology Management Guide" and on the AARP Tax-Aide Extranet at www.aarp.org/tavolunteers.

14. Securely remove all taxpayer information from hard drives before disposal of broken or surplus computers that will no longer be used in the program. Run ***TPClear*** or delete and purge all TrueCrypt container files from the hard drive. If this is not possible, remove the hard drive from the computer and take hammer to it or drill holes in the hard drive.

15. Volunteers must act in a manner that promotes confidentiality for the taxpayer. This includes how they communicate questions and issues during their sessions with taxpayers. Conversations should be held discretely; personal taxpayer information should not be left out in areas to which others may gain access, and computer screen displays should be minimized or the application closed down if a Counselor needs to leave the work area during an individual tax assistance session. If you believe that the confidentiality of taxpayer data has been compromised due to any of these types of issues:

    - Call **1-800-424-2277, ext 36021 or ext 36027** (during business hours), or **1-202-434-6021/6027** (after hours) immediately (within 24 hours).
    - Inform your volunteer supervisor about the situation.

Physical Security

1. Sites ***must not*** be located in individual volunteers' homes, nor should volunteers prepare returns for friends or others at their or their friends' homes. Refer to the section on Site Selection for more guidance regarding sites and maintaining confidentiality.

2. Store computer equipment in a secure/locked location, if left at a site. If you take the computers home, store them inside your home in a secure and safe place.

3. Any computers on which taxpayer data is stored, and that are left at sites must be stored and secured in the area at the site that is least accessible to non-volunteers. Computer cable locks are available through the National Office for server computers that are left at sites where additional secured locked closets or cabinets are not available. If at all in doubt about the security of a server computer to be stored at a site, consider other options such as a volunteer taking it home to their residence where they know it will be secure with no inappropriate access. Computer cable locks can also be used to secure server computers during site hours, where it is physically possible to use the cable lock. Email taxaidetech@aarp.org if you would like to request a cable lock.

4. Do not store computers in your car or leave computers unattended in a visible area of a car.

5. Before leaving your computer for a break, turning off your computer, or closing the lid on a laptop when working with taxpayer's data, you must exit *TaxWise*™ (this applies to all computers, without exception). You must also close the encryption software (on AARP Tax-Aide computers). Closing the lid on a laptop may only put the computer into a state of "standby" or "hibernation", which may mean that *TaxWise*™ is still open and the data is vulnerable.

6. Sites must be set up in a manner that minimizes the likelihood that taxpayer data can be overheard, or seen on a computer screen or as a hard copy document, by other taxpayers.

7. Paper forms (W2s, 1099, 8879s, etc.) are very vulnerable for theft due to exposed social security numbers and other taxpayer data which is unable to be encrypted. Forms 8879 must be mailed only from locked and secure mailboxes. ***All*** forms and reports with taxpayer data ***must*** be safeguarded from being lost or stolen, particularly at sites. They should be stored in envelopes and folders out of view during site hours, and when the site is closed care should be taken to make sure they are locked away and secured.

Reporting a Loss

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

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

- Inform your volunteer supervisor about the situation

- **Call 1-800-424-2277**, ext 36021 or ext 36027 (during business hours), or 1-202-434-6021/6027 (after hours), immediately (within 24 hours) if ***ANY*** computer containing taxpayer data is lost or stolen.

- If the loss is the result of theft, call the local police to report the theft as soon as you realize what has happened.

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

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

Activity Reporting Message to Counselors

(and anyone else assisting taxpayers)

Why Report Activity?

Reporting activity levels are captured through site sign-in sheets and *TaxWise*™ and are very important to the AARP Tax-Aide Program. This information is need 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 Tax-Aide's Site Sign-in Sheet will be summarized and the results submitted by a coordinator to document program activity. Getting accurate and complete data from program sites from sign-in sheets 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 and will not be requested from volunteers?

The information on the number of people served will come from two separate sources: volunteer self reported information ***and*** alternate sources of information (*TaxWise*™ or surveys). The information collected will consist of:

Volunteer Self Reported:	Alternate Sources of Information:
All Federal Returns (Current Year)	E-file returns accepted this tax season
All Federal Returns (Prior Year)	E-file Joint Returns, current year and accepted this tax season
All Federal Returns (Amended)	E-file State Returns completed this tax season where a federal return was also done
State/Local Only Returns	
Questions & Answers Only	
All Quality Review – 2nd Counselor's Initials	

Site Sign-in Sheets

The Site Sign-In sheet was created to support collection of this information. Each sheet can be used to record up to 20 points 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

Counselors should fill out a line on the Site Sign-in Sheet each time they help a taxpayer. Service for the same taxpayer must not be spread out on separate lines of the sign-in sheet. In other words, only use one line per 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.

In the past, anecdotal feedback tells us that we are not getting the full count of number of taxpayers served when tabulating site assistance data! Just like completing a tax return, accuracy counts when filling out the Site Sign-in Sheets. Your careful attention to recording all assistance given is critical.

Recording Additional Service like Questions and Answers	If volunteers assist significant taxpayers away from a site, they may want to keep a separate sign-in sheet 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, 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 by initialing column 6 on the Site Sign-in Sheet on the lines for each taxpayer for whom returns are reviewed ***by a second Counselor***. Do not count returns reviews and record the reviewer/Counselor’s initials.
Shut-Ins and services to Taxpayers with Disabilities	In order to more accurately capture all of our service to people with disabilities, not just shut-ins, without adding to the workload of volunteers, the survey of taxpayers which collects information, such as taxpayer demographics, will include a question on whether the taxpayer is disabled. Because of this, we will no longer require volunteers to manually collect information on shut-ins.
Recording Tax Assistance Hours	This information will be collected using an alternate method, i.e. through a volunteer survey already conducted by AARP. Other existing information in the national volunteers and site database will be used to determine volunteer hours. Because of this, it is ***no longer being asked*** for as part of the Activity Reporting Process.
What if we want to record other information?	Column 8 is designed to give flexibility to state and local management to track and record additional information. Please follow the guidance of state and local management when using this column.

Examples of how to fill out the Site Sign in Sheet

Review these taxpayer interview examples, noting how each one is recorded on the Site Sign-in Sheet on the next page. Edward Adams and Mary Brown helped the following customers. All forms were quality reviewed by Alex Cross.

1) *A few days prior to working at the site, Mr. Adams visited Mr. Sam Baker, a disabled customer, at his home. He took Alex Cross with him to check any return prepared. Edward prepared a federal return, but a state return was not required. Mr. Baker is single.*
2) *Mary did a federal and state return for Ms. Jennifer Smith, a single woman. During the interview, Mary discovered that Ms. Smith did not file a federal return last year and should have. Mary also assisted Ms. Smith in filing a prior year's return.*
3) *Mary answered questions of a customer about the sale of stocks & bonds. Mary did not assist this customer in completing any forms.*
4) *Mr. Thomas Jones asked if he had to belong to AARP to have his taxes done. Edward assured him that he did not, and discovered that Mr. Jones has completed a federal return earlier by himself. In reviewing the return Mr. Jones completed, Edward discovered some errors and learned that Mr. Jones should have filed a return last year but had failed to do so. Edward prepared an amended return and a prior year return for Mr. Jones. Mr. Jones is single.*
5) *Mary prepared a state return for Mr. & Mrs. Jefferson. Because of their income level, they did not file a federal return.*
6) *Edward did a joint federal return, state return and estimated taxes for next year for Mr. & Mrs. Washington. The joint federal return was prepared for electronic filing.*
7) *Edward helped Mr. John Cage prepare and submit an amended federal tax return. The return was given to Mr. Cage to mail to the IRS. Mr. Cage is single.*
8) *Mary helped Mr. David Plant with completing federal returns that he had never submitted for the last 2 years because he had been to sick and did not realize that he needed to submit a federal return. The return was given to Mr. Plant to mail to the IRS. Mr. Plant is married.*
9) *Diane Cohn came to the site to have her taxes completed. During the tax session, Diane discovered that she had forgotten some forms on her kitchen table. The Counselor, Mary Brown, was able to do the majority of her return without the missing documents, but had to send Diane home to collect the missing documents and return. Diane was not able to return to the site for a week.*
10) *AJ Kneel had come to the tax site on February 20th to have his federal and state taxes done. Unfortunately, AJ did not have all his tax forms with him on this first visit. He is now returning to complete his tax return with all the missing tax forms. Edward Adams is helping him with his tax return.*
11) *Diane Johnson came into the site in March to have an amended federal return completed. Edward Adams helped her.*
12) *Jim Glass, who is filing jointly, came to a site to have his joint return completed. Everything was done, but his wife Mary was not available to sign the return. Jim took form 8879 home to get her signature and returned the next weekend with the form signed. Edwards Adams helped him on his first visit. Jim wants his return e-filed. Jim is* ***not counted*** *until he brings back the completed, and signed, form.*
13) *Art Tab had his return developed last week. He needed his wife to sign form 8879, but she was not with him. Now he is returning with the signed form, and his return can now be counted. Mary Brown assists him.*
14) *Meaghan Call had a local city and state return completed at an AARP Tax-Aide site. Due to her financial situation she did not have a Federal return completed or submitted. She had no other AARP Tax-aide activity. Mary Brown worked with Meaghan and Alex performed a quality review on her return.*
15) *When Mary was done with Meaghan Call, Mrs. Call asked about her grown daughter's need to file. Once Mary answered Mrs. Call's his questions, Meaghan Call left the site.*

AARP Tax-Aide

Site Sign-In Sheet

(Activity Reporting Record)

________________ **Site ID #** March 2nd **Date(s)**

	Taxpayer's Name (also include those helped with questions and answers only) **PLEASE PRINT CLEARLY**	**Type of Service** (paper &/or efile) 1) Federal Return (Current Year)	2) Federal Return (Prior Year)	3) Federal Return (Amended)	4) State/Local **Only** Return	5) Question & Answer **Only**	6) All Quality Review 2nd counselor's Initials	7) Counselor Initials	8) Counselor's/ Reviewer's Comments *(if needed)*
1.	Baker, S.	√					AC	EA	
2.	Smith, J.	√	√				AC	MB	
3.	Q and A					√		MB	
4.	Jones T.		√	√			AC	EA	
5.	Jeffersons				√		AC	MB	
6.	Washingtons	√					AC	EA	
7.	Cage			√			AC	EA	
8.	Plant		√				AC	MB	
9.	Cohn							MB	Missing forms-returning
10.	AJ Kneel	√					AC	EA	Returned with forms
11.	Diane J			√			AC	EA	Corrected other's error
12.	Jim Glass						AC	EA	2nd Signature needed
13.	A Tab	√						MB	2nd Signature given
14.	Meaghan Call				√		AC	MB	
15.	M. Call- daughter					√		MB	
16.	Baker, S.	√					AC	EA	
17.									
18.									
19.									
20.									
	TOTALS:	5	3	3	2	2	11		

Counselor Instructions on Back of Form

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

AARP FOUNDATION

Site Sign-In Sheet Instructions

The Site Sign-In Sheet should be used to record the services provided to tax-payers. This information, in association with information from other sources will provide a complete picture of all services to tax-payers.

How to Fill Out the Form

1. Clearly list the site SIDN and the date(s) covered by the activity.
2. Fill in one line for each interview or assistance effort.
3. Enter the client's name each time an interview or assistance was provided to a taxpayer.
4. Before calling the next client, Counselors should record any and all tax assistance they provided to the previous client as follows:
   i. The Type of Service provided each taxpayer (household). Check (√) all applicable boxes (1-5) to indicate type of service(s) provided.
5. The Counselor providing assistance and the quality reviewer should initial column 6 & 7 respectively.
6. If there is any additional information needed, such as the taxpayer needs to return with additional forms, or any other local notes, these can be listed in column 8.

Definition of the 6 Pieces of Information

The intent of collecting statistics is to get an overall count of the total number of taxpayers served by the program. As a result, the following pieces of information are being asked for:

Federal Return (Current Year): This includes any federal returns that were completed, and are ready to be submitted either by paper or e-file, for the current tax year.

Federal Return (Prior Year): This includes any federal returns that were completed for years other than the current tax year.

Federal Return (Amended): This includes any federal returns that were amended for any tax year.

State/Local Only Return: This includes any state/local return that was completed where a federal return was not also completed. This should be a single count even if both state and local returns were completed and includes returns submitted either by paper or e-file.

Question & Answer Only: This includes any services where a taxpayer asked questions about their taxes or tax filing where neither a federal nor state return was completed. If a state and/or federal return was completed, and additional questions were asked and answered, it would not be considered "Q&A Only".

All Quality Review 2nd Counselor's Initials: A second Counselor on-site quality review on any return is ***required***. This QR is counted as a single QR regardless of how many returns the counselor has completed for the taxpayer.

How to Submit Total Activity for Reporting Purposes

1. Completed Sign-in Sheets are collected and submitted as instructed by the supervising coordinator.
2. The Local Coordinator or his/her designee will review the sheets for accuracy and total all columns – counting "1" for each √, summing columns 1-5, and counting the number of initials in column 6.
3. The Totals information is compiled and reported via the AARP Web Extranet link www.aarp.org/tavolunteers/ as directed and specified by the State Management Team ***for the entire tax season***. The reporting period submission dates into this website are posted on the AARP Web Extranet at www.aarp.org/tavolunteers.
4. Any omissions in a reporting period (i.e. if information was missing for a site/district), should be reported in the following reporting period and should be communicated up the chain of command in your area).

Review and Adjustment

1. The ADS for your state will review the submissions and make any necessary adjustments and/or corrections within 10 days of the following the website submission.
2. A fourth reporting period, covering services provided from April 27th – August 31st, should be coordinated between the SC and ADS for the split state and submitted to the National Office in early September.

For more information, contact your supervisor or visit the AARP Web Extranet site at www.aarp.org/tavolunteers/

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 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 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 our online volunteer recruitment form. In addition, they can write to us at AARP Tax-Aide, 601 E Street, NW, Washington, DC 20049. Don't overlook our customers as 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 clients. It also encourages storage of necessary tax record information and reminds customers of AARP Tax-Aide how to reach us and find a site next year and increases the likelihood of repeat, and even new, business.

Use of Tax Record Envelope

Tax Record Envelopes are also available from Local Coordinators. **Due to the important disclosure information, AARP 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 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	Expenses for state/local tax assistance cannot be reimbursed when no federal tax assistance is intended to be provided. 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.
Reimburse-ment Options	Counselors, Client Facilitators (CF), Shift Coordinators (SCO), and Electronic Return Originators (EROs) elect a flat rate stipend of $35, **OR** itemize their expenses related to their travel costs. These are the **only** types of reimbursement they are eligible for. 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 or an individual expense statement. 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. "Preliminary" 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 this be set up. This form is available on the volunteer Extranet (under forms) and is listed at the back of this manual.

Flat-Rate Or No Reimbursement

Using Counselor Flat-Rate Reimburse-ment Forms (CFRs)	Only 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 .
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.
No Reimburs-ements	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.
Expense Form Use	Counselors who wish to itemize expenses will use the expense form from the Extranet or receive a blank expense form from their supervisor at the end of the tax season. This form is available in a paper carbonless format, or available on the volunteer Extranet (under forms) in an Excel version. Regardless of the format of the form used (paper or Excel) 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 can not be processed by the National Office and will be returned.
NEW in 2010 Expense Code T	Previously, non-leaders only used expense code "I" for all training and certification as well as tax assistance transportation. NEW in 2010, all volunteers should use expense code "T" for transportation for training for certification. Expense code "I" should still be used for transportation related to tax assistance or client facilitation.

Meal and Refreshment Expenses Not Reimbursed	Meals and refreshments are not reimbursable for any volunteer (i.e. Counselors, coordinators, and Instructors) during Counselor classes and when assisting taxpayers at regularly scheduled sites, except in rare cases when the SC authorizes overnight stays. In these rare cases, the SC must also provide his/her approval signature on the expense statement.
Submission process of expense forms	Regardless of the particular version of the form used (either the carbonless 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.

Insurance Coverage

Accident Insurance

Who Is Covered	The Foundation provides travel accident insurance coverage for AARP 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	If any AARP Tax-Aide volunteer sustains an accidental injury while conducting AARP Tax-Aide business, they should notify the AARP travel accident insurance staff through their supervisor and AARP Tax-Aide State Coordinator. 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 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.

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 Tax-Aide Counselor's Evaluation of Training

Your IRS tax training materials contain an evaluation from. Please evaluate the tax training you received and submit that form along with the Self Study quiz on operations in this Digest.

Self-Study Quiz on AARP 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 Tax-Aide does not offer Internet tax assistance.	T F
4. AARP Tax-Aide may help people under the age of 60.	T F
5. CyberTax is an easy, no obligation 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 clients at home	T F
9. Volunteers may accept compensation, tips, etc. from clients 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. In the preparer's box of tax forms, Counselors should enter:	d) Their name e) Site identification number (SIDN) f) Both of the above
13. AARP 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 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 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. Returning Counselors will usually be given preference in assignments to sites.

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 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 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:______________________

If your supervisor is a:	***Please get this evaluation to him/her by:***
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 advisory 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

Part II ***(to be completed by all volunteers)***

1. **What worked well?** *(describe innovations, successes, goals that were attained)*

2. **What did not work well?** *(describe problems that you need help in solving, goals that were not attained)*

3. **What new group of taxpayers did you serve?**

4. **What support do you need?** *(e.g., training in _______________, communication, publicity, supplies, equipment, etc.)*

5. **Specific ideas for program improvement:** *(e.g., how to reach more customers, bring in more volunteers, improve training)*

6. **Other:** *(let off steam or brag about someone or something)*

7. **Specific actions I will take to improve AARP Tax-Aide service in my territory or area of responsibility:**

8. **Counselors only:** **If a leadership position -- coordinator, instructor, or both-- were available, would you be interested in serving?**

   Yes _____ ___Coordinator No_____

   ___Instructor

Thank you for your contribution!

AARP Tax-Aide

AARP General Accounting Services
Direct Deposit Authorization Form

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

Note: Items marked with "*" are required fields

*VOLUNTEER ID#: ___________________

*NAME ____ TELE(____)______________ E-MAIL ______________________

*ADDRESS ____

*CITY_____________________________________ *STATE________ *ZIPCODE___________

I authorize the AARP to initiate credits to my account for Reimbursement of Expenses. This Authority will remain in effect until canceled by me in writing.

Banking Information (all information in this box is required)
***Type of Account (Choose One account only): _______ Checking ________ Savings**

*BANK NAME ____

*BANK ADDRESS ____________________________________

*CITY_____________________________________ *STATE________ *ZIPCODE___________

*BANK ROUTING NUMBER (ABA) _____________________________________-

*BANK ACCOUNT NUMBER ____

____ _________________
***Volunteer Signature** ***Date**

Please return this form to:

AARP
Accounts Payable
601 E Street, NW
Washington, D.C. 20049

OR: Fax to (866)368-7411
ATTN: Accounts Payable
(You will be faxing directly to the accounting staff that sets up your account)

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

2 Million People Served Annually!

AARP FOUNDATION

Instructions for Requesting a Direct Deposit to be Set Up

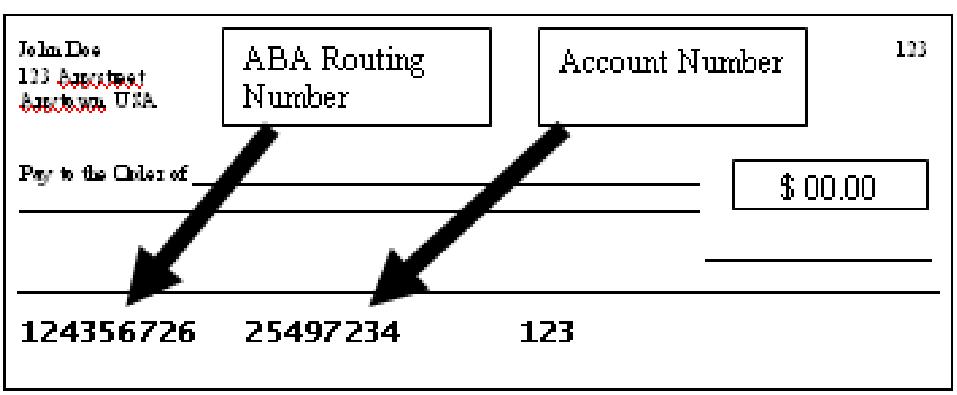
Direct Deposit of volunteer reimbursements is an optional service offered to AARP volunteers. Once established, any and *all* reimbursements received through AARP Tax-Aide (as well as any other volunteer engagement with AARP) will be processed as a direct deposit to the account provided. This will remain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

Fields on the form marked with "*" are *required* in order to set up the direct deposit. Telephone and email account information is optional, but will enable the following:

1. If there is a problem with the establishment of the direct deposit, the accounting department can call the phone number listed to help resolve the issue.
2. If an email account is provided, you will receive email notification at the time that your reimbursement request is processed. (Note that this option will also save on the costs to print and mail a deposit notification.)

Direct deposit forms should be submitted separately from your requests for reimbursement. Although direct deposits can be set up at any time during the year, it is recommended that these forms be submitted no later than *March 1st* directly to the AARP accounting office (as shown on the front side of this form) in order to ensure sufficient time to process your request prior to the end of season payout of volunteer reimbursements.

It is the *responsibility* of the volunteer to ensure that the bank routing, account number and financial institution information is correct. For those volunteers feeling comfortable doing so, they can attach a voided check to this form to minimize incorrect routing and account information. For those volunteers who do not feel comfortable attaching a voided check, please make sure that you record the correct numbers from a check on the front of this form. (Deposit slips are not accepted, as they can not verify the bank routing number.) Below is a sample check illustrating where the numbers appear that need to be provided:



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