

AARP Foundation Tax-Aide

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

Operational Guidelines
Companion to the *Policy Manual* Version 6.0

Version 3.0

Period Covered: 2011-2012

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

*2.5 Million People Served
Annually!*



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1. AARP and the AARP Foundation

AARP

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

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

About AARP Foundation

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

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

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

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

2. AARP Foundation Tax-Aide Program

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

Who they are (from 2011 survey)

Customer Age	7% 18-49 9% 50-59 25% 60-69	31% 70-79 22% 80+
Gender	63% Female	33% Male
Race/Ethnicity	84% White non-Hispanic 4% Hispanic 1% Native American	7% Black or African American 2% Asian/Pacific 2% Other
Household Income (annual)	33% Under \$20,000 24% \$20,000- \$29,000	22% \$30,000-49,000 89% \$50,000 or more
Repeat Customers	21% First Time 34% Two- Three Times	45% Four+ Times

What they think

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

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

3. IRS and State/Local Tax Agencies

A. Internal Revenue Service & State/Local Tax Agencies

1. Internal Revenue Service

The AARP Foundation is a Tax Counseling for the Elderly (TCE) and a VITA grant recipient to assist in funding AARP Foundation Tax-Aide. Consequently, the program maintains a close relationship with the IRS. In the IRS structure, AARP Foundation Tax-Aide coordinates program operations with Stakeholder Partnerships, Education and Communication (SPEC). SPEC is part of the larger Wage and Investment Division within the IRS. National and Local IRS contacts for the program reside in the IRS Field Operations territory offices. Terms of the annual cooperative agreement define IRS SPEC's responsibilities as listed below:

IRS SPEC Responsibilities:

- ❖ Develop and issue grant/program requirements and guidelines,
- ❖ May conduct periodic audits.
- ❖ Prepare and issue national training and administrative materials, as well as forms and publications required for the program.
- ❖ Arrange for volunteer preferential toll-free telephone access to the IRS that will provide needed technical information available during the course of the program.
- ❖ Clarify program guidelines for IRS territory offices.
- ❖ Ensure that territory offices monitor the TCE and VITA sponsoring organizations to make certain they are carrying out program responsibilities.

IRS SPEC Territory Offices Responsibilities:

- ❖ Monitor AARP Foundation Tax-Aide training workshops and classes and if requested, conduct the train-the-trainer workshops.
- ❖ Be the contact for ordering of tax forms and other program materials.
- ❖ Monitor activities to make certain that AARP Foundation Tax-Aide is carrying out grant/program responsibilities.
- ❖ Serve as primary contact for IRS inquiries for the AARP Foundation Tax-Aide state organizations.
- ❖ Provide staff to attend AARP Foundation Tax-Aide regional and state planning meetings and training workshops as requested.
- ❖ Visit and audit sites as required.
- ❖ Evaluate the territory program and prepare reports as required.
- ❖ Maintain the right to recommend that particular volunteers not be given Instructor teaching assignments if their tax knowledge or teaching abilities are deemed inadequate.

Local SPEC IRS offices do not dictate program policy and cannot direct local volunteers. Any and all policy for the AARP Foundation Tax-Aide program is developed at the AARP National Office. Any questions or conflicts concerning IRS guidance or request should be clarified with your volunteer leader.

AARP Foundation Coordination with IRS includes:

- ❖ Regional Coordinator contacts are IRS SPEC Area Directors.
- ❖ State Coordinator contacts are the SPEC Territory Managers.
- ❖ AARP Foundation Tax-Aide State Management Team (SMT) and lower organizational levels contacts will be the Relationship Managers reporting to the IRS Territory Managers.
- ❖ IRS Territory Managers and/or Relationship Managers should be invited to attend AARP Foundation Tax-Aide state planning meetings.
- ❖ If situations occur between AARP Foundation Tax-Aide at the state level and the Territory Office that are not able to be resolved, the State Coordinator should take those concerns to his or her Regional Coordinator. Regional Coordinators will work with Area Directors and/or the National Office, as appropriate, to address issues needing clarification or resolution.

B. State and/or Local Tax Agencies

The AARP Foundation Tax-Aide program also maintains a relationship with state and/or local tax agencies in those areas which have a personal income tax. These agencies provide material and training support which enable volunteer Counselors to offer state and/or local tax assistance.

C. Internet Tax Assistance

Internet Tax Assistance service has been offered by AARP Foundation Tax-Aide since 1998 at its website (www.aarp.org/taxaide). Taxpayers can pose questions online 24-hours a day year-round and get quality-reviewed answers back within a few business days. Interested volunteers with web access can sign up online at www.aarp.org/tavolunteers. There volunteers will find a link to the online tax assistance registration form.

D. Boundaries for states and districts:

AARP Foundation Tax-Aide regional boundaries are predetermined by the 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 Foundation Tax-Aide “states”, sometimes called split-states, within their geographic borders. In all cases, the boundaries must encompass entire 5-digit zip codes and should be clearly understood by all volunteers and delineated by the responsible supervising coordinator. These boundaries are stored within the national database (*VMIS*) and impact site records and activity reporting. Any changes to these boundaries should be communicated to the National Office to ensure that the national database is updated in a timely manner.

Within states, State Coordinators may organize into whatever geographic districts will provide the most efficient, equitable, or manageable division of all the sites within their states. Generally, a district is the responsibility of one District Coordinator. District Coordinators divide their district into workable entities for assignment to Local Coordinators with the approval of the State Coordinator.

4. Volunteer Recruitment, Appointments, and Training

A. New Volunteers

- ❖ Recruitment of program volunteers and coordinators from diverse populations must be stressed, especially when there is a significant segment of diverse racial/ethnic population with the district. Special attention must be given to potential volunteers that support the local community language(s).
- ❖ Year round recruitment is supported by the AARP Foundation Tax-Aide web site: www.aarp.org/taxaide. All prospective volunteers are encouraged to go through the web site for improved tracking and processing, but the toll-free number 888-OURAARP (888-687-2277) is available if necessary. Through the Volunteer Recruitment System, the National Office will forward all potential volunteer names and contract information it receives to the Prospective Volunteer Specialist or the State Coordinator designate, for follow up.
- ❖ Program recruiting requires extensive outreach at the national, regional, state, district and local levels all year long by the state PVS, PCS, and district recruiting and Communications Coordinators. This outreach includes radio and television public service announcements, articles in local publications, AARP Publications, Internet solicitation, presentations to outside organizations, and assistance from the AARP State Office via the state's Community Outreach Associate Directors.
- ❖ Quantifiable data shows that the vast majority of new volunteers come from the local level. Particularly effective is to provide all site sponsors one page recruiting information suitable for placement in the site bulletin boards or in their newsletters.
- ❖ Emails can be effective when requesting public service announcement with local radio and television stations requests.
- ❖ It is effective to utilize the state-wide 2-1-1 benefit telephone line and/or a local telephone number for potential volunteers to contact directly into a live AARP Foundation Tax-Aide coordinator or specialist.
- ❖ State Coordinators should establish a procedure for all potential new coordinators and Counselors to be assigned a mentor. The mentor should promptly contact the potential leader or Counselor and supply helpful job information to assist with the transition to a leadership role or begin service as Counselor or other volunteer role. To this end, it is also important for mentors to establish an ongoing relationship with the volunteer and be available to provide timely guidance, answer questions and to determine when the volunteer has hit saturation and may need some encouragement. When appropriate, the mentor should share information or resources such as job description(s) and pertinent materials such as PBT training and *TaxWise* access for review and practice before formal training, and web sites such as www.aarp.org/tavolunteers, the Extranet.

B. Volunteer Appointments

Coordinator and specialists appointments are made according to the chart on the next page for a term of one or two years as shown. See position descriptions in position guides or on the volunteer Extranet for details. Counselors are certified from the date they pass the test up to December 31st of that year. Online Counselors are certified from the successfully passing the current IRS certification test until January 15 of the next year.

Volunteer Appointment Chart-

* Confirmation letters will not be distributed by the National Office in the field for 2012.

Position	Appointed By	Term	Form of Appointment
Regional Coordinator National Committee Chairs	National Office	Maximum of 3-2 Year cycles, 6/1-5/31 (begin in odd-numbered years)	Letter from National Office
Regional Advisors	Regional Coordinator with staff liaison concurrence	2 Year cycles that can be renewed multiple times	Letter from Regional Coordinator
State Coordinator	Regional Coordinator with staff liaison concurrence	Maximum of 3-2 Year cycles, 6/1-5/31 (begin in even-numbered years)	Letter from Regional Coordinator
Administration, Partnership and Communications, Technology, Training, and Prospective Volunteer Specialists	State Coordinator with concurrence of Regional Coordinator	2 Year cycle, 6/1-5/31 (begin in even-numbered years)	Appointment Confirmation Letter by State Coordinator *
District Coordinator	State Coordinator with concurrence of Regional Coordinator	1 Year cycle, 8/1-7/31	Appointment Confirmation Letter by State Coordinator *
Local, Communications, Technology, Training, and Administration Coordinator	District Coordinator with concurrence of State Coordinator	1 Year cycle, 8/1-7/31	Appointment Confirmation Letter by District Coordinator *
Instructor	DC with concurrence of TRS	1 Year cycle, 8/1-7/31	Appointment Confirmation Letter by District or State Coordinator and passing grade of IRS test
National Committee Members	Committee Chair with concurrence of Staff liaison	2 Year cycles	Appointment Confirmation Letter from National Office
Tax Counselors and Electronic Return Originators	LC with concurrence of Instructor who graded the test.	Date they passed the test through December 31	Passing Grade on IRS Certifying Test and proper notification via listing to the IRS
Client Facilitators and Non-counselors	Local Coordinator	Mid-Jan through October 15	Signature of IRS Standards of Conduct
Shift Coordinator	Local Coordinator	1 Year cycles that can be renewed multiple times	None
Other Positions	By Supervising Coordinator	Maximum of 2 years, Unlimited terms	Appointment Letter by Supervising Coordinator

C. Procedures for Appointing State Coordinators

Regional Coordinators (RCs) recruit State Coordinator candidates from within the program and, if needed the broader AARP membership network, State AARP Leadership and/or general public. The RC notifies the National staff liaison and the State AARP Office Associate State Director at the start of the recruitment process. The Associate State Director is given the opportunity to participate in the interview process. RCs make selections after consulting with their staff liaison, advise candidates of their selection, and submit requests for an appointment confirmation letter to the National Staff Liaison using the biography forms. The Regional Coordinator will send a copy of the appointment letter (which may be prepared by the National Office) to the State AARP Office Associate State Director.

Initial terms for candidates appointed in the midst of a two-year cycle will be shortened, ending when the current cycle expires. At that time they will be appointed on the regular two-year cycle not to exceed three full two-year cycles.

D. Procedures for Appointing all Other Coordinators and/or Specialists

Following the annual evaluation of all coordinators and specialists, State Coordinators will appoint state management team members effective June 1, adhering to the two-year cycle. State Coordinators contact District Coordinators in July to confirm which Coordinators and Instructors are being re-appointed. Names and addresses of new appointees must be submitted to the Administration Specialist (ADS) using email or on an approved alternative. The Administration Specialist will update the online Volunteer Management Information System (*VMIS*) directly.

For volunteers within the State Management Teams, a standard biography form is requested to be filled out and submitted to the National Office.

E. Reappointments

Reappointment letters should be sent to reporting coordinators, specialists and/or Instructors by their supervising coordinators. Sample confirmation and non-reappointment letters are found on the Extranet. Leadership changes throughout the year must be reported to Administration Specialists immediately so they may update *VMIS*.

F. Volunteer Training and Testing

Training at all levels is important for compliance with IRS commitments and continued program development and taxpayer satisfaction. As the program grows, improved procedures, new strategies, and greater resources become increasingly important. Training in the program takes various forms: Standards of conduct/professionalism training, Policy and Administrative Training, Process-based tax law training, Leadership Training, and ERO Training.

Policy and Administrative Training

Program policy and administrative training is conducted during all meetings with coordinators, Instructors, Counselors, EROs, and Client Facilitators, etc. as well as informally throughout the year by supervising Coordinators. Meetings, correspondence, email, the volunteer Extranet, *Cybertax*, and technology bulletins are used to convey new or revised procedures. To promote greater awareness of the policy, grant requirement, and administrative issues, training on these topics is required for all volunteers, especially Counselors. Items to be presented include, but are not limited to:

- ❖ Program Scope
- ❖ IRS Standards of Conduct
- ❖ **AARP Foundation Standards Package**
- ❖ Required Quality Procedures (Intake/QR 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 in that similarly named section of the *Client Service Provider Digest*
- ❖ 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:

- ❖ For all local and site coordinators – Quality Site Requirements
- ❖ For all volunteers – AARP Foundation Tax-Aide Policies and Procedures

Process Based Tax Law Training

The TRS can provide preliminary or separate training for new Instructors. The TRS selects the presenters who will conduct Instructor Workshops. These individuals need to be selected for their experience in teaching adult learners, their oral presentations skills and tax knowledge. The typical agenda for Instructor Workshops should include tax law updates and changes, as well as coverage of administrative and technology updates provided by the ADS and TCS. The IRS can be called upon to assist with tax law instruction if necessary. The NTTC has developed a set of PowerPoint slides that can also be used to assist with tax law training. The slides which incorporate an integrated training approach are available on the Extranet,

www.aarp.org/tavolunteers. See the *Training Guide* for a more detailed explanation. Note: All Instructor Workshop trainers and attendees should code related expenses as “W”. This code appears on the latest version of the expense statement. TRSs and SCs need to tell the presenter and attendees (Instructors) at the workshop to use the code and the TRS needs to be mindful to use the code as well.

Leadership Training

New volunteer State Coordinators and SMT specialists must participate in training provided by the national committees each summer. These leaders will spend two days learning critical information to assist them in carrying out the responsibilities of their position. Every effort will be made to schedule these formal training sessions with sufficient advanced notice so as to minimize new volunteer State Coordinator’s and SMT specialist’s scheduling conflicts. When new volunteer State Coordinators and SMT specialists cannot attend the scheduled summer training, they must coordinate with their volunteer supervisor and the National Office’s regional Assistant National Director to receive alternative training.

Formal training:

- ❖ On an as needed and rotating basis, a full specialized cadre may be invited to summer training. For example, in 2011 the full cadre of ADSs was invited to summer training to learn and prepare for VMIS, the n Recruitment Tool and the volunteer portal.
- ❖ The Training Specialist coordinates required tax law training for Instructors.
- ❖ Instructors conduct required tax law and ERO training for all Counselors using the IRS, state, AARP Foundation Tax-Aide materials. A *Client Service Provider Digest* is to be distributed and reviewed with each Counselor along with other training materials, especially the **AARP Foundation Standards Package** for Counselors in the *Client Service Provider Digest*, Site Guidelines, the section on Taxpayer Confidentiality and Security of Taxpayer Data in that same document, and activity reporting.
- ❖ The Training Specialist, Technology Specialists and/or district Technology Coordinators conduct e-file and ERO training classes as appropriate.

Annual Meetings and On-The-Job-Training

- ❖ Volunteer coordinators, specialists, Counselors, EROs, Client Facilitators are continually provided on-the-job-training by their volunteer supervisor.
- ❖ State Coordinators attend regional meetings held by the Regional Coordinators each October.
- ❖ State Management Team Specialists and District Coordinators attend the State Coordinator’s State Meetings. These state meetings take place after the Regional Coordinators’ October meetings to ensure that new or otherwise important information presented in the regional meetings is made available during state meetings. Also at this meeting, State Management Team Specialists conduct specialized training to ensure that DCs have sufficient knowledge of admin, tech, tax training and partnership/communications to lead their districts.
- ❖ The State Management Team Specialists stay in contact with DCs and district level specialists’ positions to continue to provide ad hoc training and impart needed information for effective district level operations.
- ❖ District level coordinators similarly stay in touch with local volunteers including Local Coordinators to provide continual on-the-job training and information.

- ❖ Policy and procedures revisions are also provided via the annual newsletters *Happenings*, regular *Cybertax* and technical bulletins

Electronic Return Originator (ERO) Training

Instructors, DCs and TCs provide *TaxWise* training at the local level for certification using the process-based training approach. ERO training is separate. Understanding that the ERO has a critical role in the accepted submission of an accurate taxpayer's return to the IRS, effective training of the ERO is very important. Training materials for ERO training created by the NTTC with assistance from the NTC are located on the Extranet under the Training tab.

Special training needs to be made for EROs in the areas of ensuring all returns are accepted (or rejects processed) once a standard file transmission process and security procedure are developed. A preferred training approach is a special session at Counselor training for EROs only. (All EROs must be certified and therefore are expected to otherwise attend Counselor training.) An optional or even supplemental approach would be one-on-one training with an Instructor who is an ERO who could continue a role as a mentor for a new ERO during the first season of transmitting returns.

Instructor Training

Instructors are selected from volunteer ranks or recruited based on their tax background and experience, as well as their teaching skills. Instructors attend Instructor workshops which are scheduled in mid to late November and December. The recommended agenda is two to three days and should include training techniques, program policy, and administrative procedures, and passing the advanced portion of the IRS open-book test.

Counselor Training

Counselors receive annual training which includes income tax information, procedures for preparing tax forms, program policy, and administrative reporting. The training sessions are generally three to five days. Experienced Counselors may require only a refresher course of a few days of classes, or a more in depth training in tax laws and program policy and administrative changes. Training in e-filing is included now as part of the Process Based Training (PBT) in Pub 4491.

The IRS test may be taken at home or in class at the State Coordinator's discretion. Link & Learn may also be used as an alternative. Graded Counselors' test answer booklets will be returned to them. The use of PBT materials provided by the National Tax Training Committee is recommended to supplement other PowerPoint trainings that Instructors and District Coordinators use on program policy and administrative procedures.

Tax training materials, including tax forms and publications provided by the IRS are to be used. Use of supplemental or non-standard materials is not cost-effective and is not reimbursable. Refer to the *Policy Manual* section on reimbursements for more details.

Program policy and administrative material is provided by the National Office. Tax-related state material is usually provided by the state taxation agency upon request.

District Coordinators and/or Local Coordinators work with Instructors, and the Training Specialist, to arrange training locations, schedules, and the delivery of materials. Local Coordinators notify Counselors about the classes by phone, mail, or email. Detailed information about Counselor Training classes will be found in the IRS Instructor's Guide which each Instructor receives.

Quality Review Training and Methods

Quality review helps volunteers learn from one another as well as ensuring an error-free return for the taxpayer. It makes the job of the ERO more effective and easier as fewer returns are rejected. Also, when using carry-forward data; it helps to assure that the information is correct for the Counselor and quality reviewer next year.

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

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

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

Quality review has been a program standard for many years. When done correctly and consistently, quality reviews improve the return accuracy, resulting in fewer rejects and more satisfied clients. A process for Quality Review is an important part of training for any Counselor expected to perform the QR function. A Power Point QR training presentation is available on the Extranet for use in Counselor classes. This presentation will be updated in time for Counselor training.

Counselor Certification

The Test answer sheet (Pub 4189) can be ordered by the TRS (or state designee) for their state from local IRS's Tax Specialist or Tax Analyst after becoming certified by passing the test or using the IRS "Link and Learn" and providing its certification to the IRS Tax Specialist or Tax Analyst. The IRS Tax Specialist or Tax Analyst may also grade the TRS test when requested to.

The TRS will provide instructions on where and how many booklets are to be shipped. If the TRS or state designee needs the answer sheet and does not receive it from the IRS Territory office, e-mail AARP National office staff Lynnette Lee-Villanueva, llee@aarp.org, for a copy.

Late recruits, even those received during the season, and those volunteers who did not pass the test may be able to be used as Client Facilitators at the site if they missed tax training. Late recruits can be allowed to prepare taxes for clients, even if they miss training, by completing self-study and working closely with a seasoned Counselor once they have completed the certification requirements outlined in the *Policy Manual*.

After a Counselor is successfully certified, the Counselor's supervisor needs to ensure that each Counselor has and wears an AARP Foundation Tax-Aide name card and plastic holder while working at a site.

Counselor Assignment

The District and/or Local Coordinator assigns volunteers to the sites based on program requirements and not on Counselor preference. Due to significantly increasing mileage expenses for volunteers, LCs (and DCs) are asked to review how far volunteers may be driving as one consideration as the LC/DC assigns volunteers to specific sites for the coming tax season. Special site assignments for shut-in visits, isolated locations, foreign languages, and other special events may occur. At least two Counselors must be assigned to sites to ensure quality review of returns. New Counselors are placed with experienced Counselors for support and encouragement. If Counselors cannot fulfill their assignments, it is essential that they arrange for certified substitutes or contact their supervisory Coordinator in advance.

5. AARP Foundation Tax-Aide Sites

A. Site Management

With electronic filing, the use of larger sites is strongly recommended. Consolidation of smaller sites into larger sites is a major goal for effective e-file site administration and requires effective leadership at the local, district, and state levels. Larger sites provide:

- ❖ better utilization of computer resources and volunteers,
- ❖ more tax and computer on-site expertise,
- ❖ more options for quality review of all returns, especially using designated reviewer(s),
- ❖ greater visibility to the public and easier word-of-mouth referrals.
- ❖ an opportunity for using simple Local Area Networks (LANs) to improve productivity and security

B. DRAFT SECTION: General Guidance for Emergency Response

This section may be updated at a later date. It is still under review. Safe site operations and the well-being of volunteers and taxpayers are of utmost importance. As a program that serves the public at thousands of locations, we need to be prepared to deal with emergencies which may include natural disasters or other local situations, accident or sudden illness of a volunteer or client, or an angry or hostile individual.

General Guidance:

1. Local Coordinators will prepare and have on site a contact list of all volunteers who might be expected to work at their site, a responsible individual for the site facility and a back-up, and the Local and District Coordinators with both land line and cell phone numbers if possible.
2. It is a good practice, for several reasons, is to put only a volunteer's first name, or first name and last name initial, on name tags. Never give a volunteer's personal contact information to a taxpayer.
3. Make certain that all volunteers know the nearest exits and evacuation route out of the building and from the area used at the site.
4. Have an established rally point for evacuees and take a head count as soon as possible after any evacuation.
5. Know the location of fire extinguishers and other emergency equipment that might be available for an emergency.
6. Know if any volunteer has special evacuation or medical needs. Assign another volunteer to assist that volunteer if assistance is ever needed.

7. Keep an eye open for possible hazards, including unstable furniture, rugs that can trip, and poor lighting conditions. If a taxpayer appears physically unstable, assist them around the site.
8. It is important to coordinate and communicate your site emergency plan with that of the site's host. For instance, if the host has selected a specific gathering place in the event of a building evacuation, then your emergency plan should be consistent.

Accident or sudden illness of a volunteer or taxpayer:

1. Remain calm, assess the situation and get help as appropriate.
2. Designate a person who will call 911 in the event of an emergency. State the nature of the emergency and the address of the site, along with any needed instructions as to which door is best to enter the site.
3. State the name of the caller and phone number from which they are calling.
4. Ask someone to meet emergency personnel and escort them to the scene.
5. It is often best not move the injured or ill person unless they are in immediate danger of further injury.
6. Keep the victim warm and comfortable.
7. While waiting, check victim for consciousness, chest pain, breathing, pulse, bleeding, severe head injuries or burns, etc.
8. If the victim is conscious, reassure them that help is on the way.
9. If someone has first aid or CPR training, consider giving first aid to the injured person(s).

Documentation Responsibilities:

The Local Coordinator is responsible for documenting any accident or incident in which a volunteer is injured or becomes ill while at an AARP Foundation Tax-Aide site, or while on AARP Tax-Aide business, as well as if a taxpayer is injured or becomes ill while at a site. The following two steps should be taken:

- An **Incident Review form** should be completed and distributed in accordance with the Protocol for Incident Review (see Section 12)
- An email (with copy to the SC and RC) should be sent to AARP insurance at:

AARP Insurance and Risk Management Office
Attn: Albert T. Fierro, Director Risk Management
601 E Street, NW, Room A8-100

Major Disruption at Site

A major disruption can occur when a taxpayer, volunteer, or other person at the site becomes verbally or physically aggressive. Use your discretion as to when an event rises to the level of a major disruption. For guidance, review the **Taxpayer Information and Responsibility Form**, and the **Volunteer Standards of Professionalism**. In the case of a major disruption, the Local Coordinator should:

- Take appropriate steps to diffuse the situation (see tips below)
- Complete and distribute an Incident Review form according to the Protocol for Incident Review (see Section 12)

Tips for Handling an Angry Taxpayer

(These tips can be applied generally to a person who is not a taxpayer but still confrontational at a site.)

- **Communicate in Calm Voice** – Demeanor is very important. A calm, professional manner; body language that conveys a friendly concern; a neutral tone of voice, low pitch, and moderate speed when speaking can help calm the other person. Do not rush. This manner may diffuse a potentially volatile situation and prevent matters from spinning out of control.
- **Do not be Confrontational with the Person** - Use tact when speaking. Remember to stick to the facts and do not lose your calm or get angry no matter what the taxpayer may say. If you were the source of the person’s hostility even though not at fault in any way, it’s best if you can remove yourself. Often just having another person say near exactly the same thing is all it takes to diffuse the situation and get the person to understand the issue at hand.
- **Use Empathy and Paraphrase** - The most common technique for conveying empathy is paraphrasing. When you summarize by restating a taxpayer’s complaint in your own words, you demonstrate that you have listened and understand the problem, even if there is nothing you can do about it. You do not have to agree with the taxpayer on the issue. Paraphrasing helps you defuse a potentially volatile situation by making the other person stop talking. To listen, the taxpayer must stop talking. The taxpayer usually will because he or she wants to make sure you understand his or her concern. You can start to paraphrase by saying; “So what you are saying is. . .,” or “Let me see if I understand the situation. . .”
- **Find the problem and, if you can, suggest a solution** - Resolution of any problem is only possible when you have an understanding of the true problem and its underlying cause. Once they have told you what the problem is, repeat that back to them in your own words so that you are sure you know what has caused the situation.

In some cases, providing alternatives to the taxpayer is appropriate. For example: “I know you have been waiting a long time. You can continue to wait for the volunteer you requested or we can help you next with someone else.” In other cases, apologizing and making a commitment to correct the situation is sufficient. “I’m sorry that we missed your turn and I will work with the Client Facilitator to help make sure this doesn’t happen again. I appreciate your bringing the problem to my attention.”

If these solutions do not placate the person, the volunteer should take a progressively firmer tone. The volunteer could ask the taxpayer to step out of the room if the taxpayer is starting to be disruptive. (This other area should also be public with at least one other person present to get help if needed.) The volunteer should ask for cooperation from the taxpayer. Many people respond favorably to this if the volunteer is polite and cooperative: “Please sir/ma'am, I would like to work with you to solve the problem and prepare an amended return, may I have your help?”

At this point the taxpayer may be cooperating, but not fully. The volunteer should make sure that the individual understands the options and the volunteer’s desire to be helpful. If, however, a potential solution is not possible because of a policy such as scope, then respectfully direct the taxpayer’s attention to the particular reference on the scope poster, if it is available, or explain volunteers are not trained to handle the taxpayer’s return and program policy requires volunteers only to prepare returns within our training only.

It may be necessary in another type of situation to convey to the taxpayer, “Sir, we are not able to reconcile your desired tax position with our tax training. We believe you would be better served by another preparer, including some of the paid preparers in the community, who might be more comfortable in this particular tax area and preparing the return in the manner you are requesting. We are only allowed to prepare returns in which we are confident that the return will be correct. We are not positive in your situation and believe you will be better served by a preparer who is confident which could save you problems with the IRS later.”

- **Always Remember That Safety Comes First!** – You may not be able to diffuse every volatile situation. Help might be needed with an angry taxpayer and any threats or other overt signs of violence should be taken seriously. If a volunteer is unable to calm the disruptive person and that person becomes very angry, threatening, or violent, call 911 immediately.

C. Isolated Locations

AARP Foundation Tax-Aide is proud of and will certainly continue to support volunteers’ long standing dedicated service to rural taxpayers. However, service to the most rural/isolated locations may not be required on a weekly basis; nor should one-person sites be established.

Therefore, *other cost-effective options* should be considered. Refer to the *Policy Manual* section on reimbursement for policies related to high mileage costs associated with travel to and from isolated locations. Ideas to provide service and manage related costs include:

- ❖ Sending a team of two or more Counselors several times during the season.
- ❖ Assessing availability of service in nearby towns or by other providers.
- ❖ Requesting that persons be brought to the nearest site by senior van, carpool, etc.
- ❖ Referring the taxpayer to the IRS.

D. Site Selection

AARP Foundation Tax-Aide sites generally are selected by Local Coordinators, since they are most familiar with convenient locations. They are responsible for securing as many sites as necessary and assigning the appropriate number of Counselors as determined by potential target population in the area.

Because the target population for AARP Foundation Tax-Aide assistance is low- and moderate-income taxpayers with special attention to those age 60 and over, Sites should be located in communities where they are most accessible to these taxpayers. Although a Coordinator is free to select any available location as a site, there are several important criteria, including the needs of older adults and persons with disabilities. When securing sites, the *free and voluntary aspects* of the program should be emphasized and the *space must be provided rent-free*. Assistance should be provided at a public place, but where privacy will assure confidentiality. Counselors must not provide service in their own homes. Specifically, an AARP Foundation Tax-Aide site should be:

- ❖ Set up in public places convenient to the target population and accessible to persons with disabilities.
- ❖ Convenient to public transportation and/or parking.
- ❖ Conducive to confidential interviews.
- ❖ Well-lighted, with tables and chairs provided.
- ❖ Accessible to restrooms and telephones.
- ❖ Willing to post AARP Foundation Tax-Aide literature to inform taxpayers of the service and to direct them to the assistance area.

Once a site has been secured, Coordinators should attempt to keep it on a continuing basis for each tax season. For example, banks and savings and loan organizations will frequently recognize the public relations benefits of providing space, and may offer sites in several of their branches. Many libraries and senior centers have large conference rooms. Hospitals that have senior programs are usually very willing to make space available. However, Coordinators should attempt to secure several sponsors in an area, dependent upon taxpayer demand, rather than rely on a single business or organization with multiple locations.

Proof of insurability can be provided to aid in negotiating access to a new or continuing site. The AARP general business insurance covers all business related activity. Refer to the *Policy Manual* and/or *LC Digest* sections on Insurance for more specifics.

E. Site Identification Numbers (SIDN)

Each site has a unique nine digit SIDN (which is issued following an IRS SPEC numbering system that uses the format shown below). The state's Administration Specialist assigns the SIDNs and maintains this information. The IRS uses the SIDN to quantify the number of taxpayers served at a site by the program related to federal returns. The meaning behind the digits consist of:

- Digit 1: S
- Digits 2 & 3: IRS Territory
- Digit 4: (always 0)
- Digit 5: AARP Foundation Tax-Aide site (always 5)
- Digits 6-9*: Assigned by AARP Foundation Tax-Aide to indicate district and site. Also, designates "state" when more than one "state" is within an IRS Territory.

*Note: for more specifics regarding digits 6-9, refer inquiries to your ADS.

F. Site Information

It is critical that site information (dates open, times of operation, location, etc.) be recorded correctly and timely in *VMIS* so that the AARP toll free number, website, and the IRS can accurately refer clients to sites. In addition, current and accurate site information in *VMIS* promotes easier activity reporting during the tax season. A current list of active sites can be requested from the state ADS.

In September, the National Office gives a complete listing of all sites in *VMIS* to the IRS to refresh the IRS *SPECTRM* system. After this initial feed of information, weekly updates are sent electronically to the National IRS *SPECTRM* database administrator. The IRS database administrator in turn updates *SPECTRM* with any changes that were made to the sites in *VMIS*. Refer questions regarding site lists to your state ADS.

G. Taxpayer Information and Responsibilities

The document "Taxpayer Information and Responsibilities" must be available at the site for taxpayers. Please do not provide a copy to each taxpayer, instead consider the following options:

- Put a few copies next to Sign-in sheets and ask Taxpayers to review while waiting for Counselor
- Put copy on clip-board along with Client Intake Form
- Post a copy at entrance to site
- Find another cost effective method to make the document available.

The document will also be available on www.aarp.org/taxaide if taxpayers would like a copy.

H. Site Schedules

Tax assistance services may be set up by the coordinator based on walk-in service, prior appointment, or a combination of both. Other scheduling arrangements require approval. Refer to the *Policy Manual* Section 2 for details. Appointment basis requires that a volunteer, or a person at the site, receives the calls and schedule appointments from an advertised telephone number. A schedule is arranged for the best time and place for the taxpayer to see a Counselor. It is wise to remind the taxpayer in advance what documents are needed. Missed appointments, or failure to bring the necessary documents, result in lost time and frustration for all concerned. If a site is a walk-in site, priority must be given to those 60 and older in accordance with IRS grant provisions.

At sites, a sign-in sheet (listing taxpayer name only; no other identifying information may be requested) is used to establish the sequence of interviews and record the assistance provided for reporting purposes. One volunteer may direct the taxpayer to a waiting Counselor or indicate a less busy time at a later date if all the Counselors are busy. Judicious scheduling can eliminate long waits and provide for a smooth operation.

In an effort to minimize the costs related to mileage, yet still provide services to the taxpayers, sites that have a limited number of clients, should schedule those hours in large blocks of time. For example: rather than having a site open for four hours each week during March, it should be open three days during the month for five or six hours at a time. Days a site is open is determined by the site and volunteers' availability and the demand for taxpayer service in the area. Assignments, schedules, and appointments should be given to the Counselors as early as possible and publicized to the community appropriately.

I. Foreign and American Sign Language assistance

Foreign Language assistance is offered at some sites. AARP Foundation Tax-Aide volunteers are encouraged to recruit individuals with foreign language skills to serve those in the community who are not familiar with English. Depending on the community, Counselors offer services in as many as 18 languages, including American Sign Language (ASL) for the hearing impaired. This service should be publicized at the site if at all possible. Taxpayers may also provide their own interpreters; however, the program does not pay for interpreter services except, and only as a last resort, for ASL for the hearing impaired in compliance with the Americans with Disabilities Act (National Office ***approval is required in advance*** of contracting paid ASL service).

6. Equipment Management & Ordering

A. Resource Forecast for next season

In June the SMT will be asked to estimate the number of computers and printers required to maintain service to their state area at the current level, and to expand service to additional taxpayers or convert current paper sites to e-filing. This estimate needs to include all working computers, purchased and donated, in the state inventory. It does not have to include personal computers or printers placed in service by volunteers or site-furnished equipment.

In late June, the RC will receive the allocation of IRS depot computers to their region and will allocate these computers to each state accommodating requests as best as possible. If money is furnished by the AARP Foundation for equipment purchases, the RC will allocate funds to each state for purchase of additional computers, printers, and projectors.

B. Ordering IRS Depot Equipment

In late June or early July, the National Office will inform the RC, SC, and TCS of the schedule for ordering IRS depot computers for monthly shipment from August to January. The SC/TCS must develop a preferred schedule for shipment of IRS depot computers. A standard format spreadsheet will be forwarded by the National Office. Each month's order must be detailed on the spreadsheet and submitted to the RC for approval and forwarding to National Office. IRS equipment deliveries will be scheduled on a first-come, first-serve basis, however fulfillment capacity issues require that shipment processing be spread out over time. Additionally, the IRS maintains distribution "quotas" to ensure that equipment is distributed to volunteer programs in an equitable manner throughout the ordering season. As a result, even though a request is submitted early in the season, the actual shipment may not be completed until later in the year, despite the general first-come, first-served basis.

C. Ordering Purchased Equipment

National Office will provide a standard format spreadsheet for ordering purchased equipment. It may also furnish a price list and desired schedule for purchasing equipment with allocated funds. The SC/TCS must determine how many computers, printers, and projectors they wish to order to use the funds allocated to them and the list of volunteers to receive each item of equipment. This equipment order must be submitted to the RC for approval who forwards it to National Office by the deadline specified.

D. Purchasing Equipment with Donated Funds

Donated funds can be used to purchase computer equipment. If a state/split-state receives a monetary donation, and they wish to purchase computer equipment with these funds, consideration should be given to the type of equipment purchased. Please see the Technology page of the Extranet for more information and the *Policy Manual* for policies relating to donated funds.

7. Program Communications and Chain of Command

Communication is a strength of the program. Many formats are used, including meetings, reports, conference calls, individual calls, letters, memos, the newsletter, email, Volunteer Extranet, and visits. The purpose is to ensure effective dissemination of information, monitoring of operations, and evaluation of performance and activities.

A. Volunteer Extranet

The AARP Foundation Tax-Aide program maintains a web based Extranet page that volunteers can access at www.aarp.org/tavolunteers. Items that are posted here are made available as references to the volunteers. Refer to Section 10 for additional details.

B. Chain of Command

It is important that the chain of command be utilized in communications, particularly to the National Office. Policy and procedure questions should be directed to the supervising volunteer Coordinator. Directions and policies flow down through the chain of command, National Office information requests flow up to the National Office and communications flow in all directions. Each level in the program helps the next higher and lower management levels stay on message.

Complaints about the IRS or AARP Foundation Tax-Aide operations should also be directed to the volunteer's supervisor, with a request that it be referred up the line, in order for everyone in the chain of command to be informed. If the complaint is about the volunteer supervisor, it should be directed to that person's volunteer supervisor.

C. Other Communication Channels

Regional and State Coordinators are expected to develop communication systems to share information with District and Local Coordinators, Instructors, and Counselors. In addition to the Extranet and chain of command, the National Office also communicates with coordinators and Instructors on current program developments and procedures through conference calls, memorandums, *Cybertax*, Tech Bulletins, the newsletter (*Happenings*), the manuals, guides and digests, and other program materials. Courtesy copies to the National Office of local email exchanges are usually unnecessary. *Happenings* issues are sent to all volunteers. *Cybertax* is posted on the volunteer Extranet and emailed to all volunteers with a valid email address in VMIS. State level conference calls and webinars may be arranged utilizing procedures described in the *SC Guide*.

8. Ordering Program Materials

A. Automatic Shipments (based on the September Leadership Roster)

Administrative/publicity/Instruction materials are assembled into Administrative/Instructor Packets and are shipped automatically in the early fall to Coordinators and Instructors listed within *VMIS* at that time. Because the program material requirements will be detailed in these packets, leaders should not place any orders with AARP Fulfillment until after receiving this Administrative/Instructor Packet. Recruitment materials are ready and can be ordered early summer.

B. IRS Training Materials

- ❖ The IRS CAPS system sends the electronic 2333V form to volunteers who have their email address in the CAPS system. If you are the person who will be placing orders for TCE training materials, ensure that the IRS Relationship Manager has your accurate email address in the IRS CAPS system.
- ❖ The electronic order form is sent in early September.
- ❖ The electronic form 2333V goes to a special email address and then it gets routed to the IRS Territory Office responsible for approving and submitting for processing.
- ❖ The electronic Form 2333V may not be the best way for the volunteer to order IRS Materials. If a volunteer orders training materials for their site/district/state, the 2333V only permits one mailing address. For districts where the DC orders all training materials and hands them out on the first day of class, then the 2333V is the way to go. However, if a district/state has one person ordering for multiple volunteers with the intent that the materials are sent directly to each volunteer's home, then the IRS has another "pre-defined spreadsheet" that can be used. Volunteers should request this spreadsheet through their IRS Relationship Manager.

The IRS is working to reduce waste and appreciates efforts made to order materials accurately to meet needs.

C. Tax Preparation Software Ordering (starts in September)

- ❖ The software ordering process begins in September and continues into January. However, before an order can be placed into the IRS system it ***must have an EFIN, the correct SIDN associated with the site that will be using the software, and be designated in the AARP database as an e-file site.*** The e-file designation can be entered by the ADS into the AARP national database or by the DC or LC using the Web-enabled Site Management System. Once entered into the AARP National Database, it will feed to the IRS-*SPECTRM* system twice a week. ***The IRS Territory Office cannot do this for you.*** All software orders,

however, must be placed with the IRS Territory Office. The Technology Specialist or designee is responsible for providing the ordering information needed by the Territory Office in a timely manner. Software orders are filled on a first-come, first-served basis and can be accepted through the end of January. Acknowledgement of each order is sent via email to the contact identified in the original order and shipment usually begins in late November.

- ❖ The Technology Specialist or designee ordering the software should be aware, when placing the order, to reference the correct SIDN, due to its impact on Activity Reporting. Software that is not accurately assigned to an SIDN will result in e-file counts being initially mis-applied in the activity reporting system and will require ADS intervention to resolve.
- ❖ If one EFIN will be used to transmit returns for several other EFIN's, for example, a District computer handling several local sites, then a Transmit Code (XMIT Code) must be requested for that EFIN when placing the order. This will minimize the accidental impact on the activity reporting system.
- ❖ Software orders will be stopped by the IRS system if the EFIN had less than 35 accepted returns last season. A statement of justification for reordering software for these minimal production sites (1-34 accepted returns) must be sent from the State Coordinator to the Regional Coordinator. Both must endorse that justification before it can be submitted by the Regional Coordinator to the National Office. The National Office will send it to the IRS in Atlanta for consideration. If approved by IRS SPEC, the order will be accepted by the Territory Office for processing. ***If the site had zero accepted returns, the EFIN has been blocked and no order can be placed regardless of justification.***

D. Counselor AARP Foundation Tax-Aide Materials (order by November or early December)

- ❖ All Counselor supplies, e.g. name badges and *Client Service Provider Digests*, must be estimated and ordered by Coordinators in advance of the training classes.
- ❖ Order from AARP Fulfillment using the Material Ordering System in the portal. If necessary, volunteers can also use the program's order form. This order form is available electronically on the volunteer Extranet and in paper form. If you use the electronic version, you can FAX it to 703-541-5921 or 703-541-5922 or email it to fulfillment@aarp.org. Please note that some items are only available in electronic format and are indicated as such on the form.
- ❖ Supplies are predicated on *normal usage*. *Please order only what is needed and do not attempt to stockpile. Do not over order.* UPS is used for many shipments so P.O. boxes make it difficult for delivery. If a street address is not feasible, provide a phone number for UPS to use to arrange delivery.

E. AARP Foundation Tax-Aide Site Materials (order by November or mid-December)

Two types of materials are needed for sites to open in late January or early February – AARP Tax Aide materials ordered from AARP and IRS materials ordered from the IRS. Make sure you know which is which when there are similar products. For required materials refer to ***The Policy Manual*** section on AARP Foundation Tax-Aide Sites.

F. IRS Site Materials

The IRS CAPS system sends the electronic 2333V form to volunteers who have their email address in the CAPS system. Volunteers who are responsible for ordering site materials should contact their IRS RM to ensure their email address is in the CAPS system if they have not received ordering information. Once in the system, the IRS will email the Form 2333V directly to the volunteer. The electronic form 2333V is not emailed from the IRS Territory Office it's mailed from the CAPS system based upon the email address in the system.

You will receive an acknowledgement email stating your order has been received, an additional email when your order has been reviewed and approved by your IRS relationship manager and an email each time a product is shipped by the IRS distribution center. If you order through another volunteer or IRS SPEC employee, continue the process as you have in the past.

Tax Forms for the 2010 filing season will not be available until late December. Allow two weeks from the shipping acknowledgement for the IRS warehouse to make delivery of the order. Again, P.O. boxes cannot be used for these shipments from the IRS.

Allow one month for the IRS warehouse to make the delivery. Again, P.O. boxes cannot be used for these shipments from the IRS.

Below is a listing of the IRS publications that are not used by the AARP Foundation Tax-Aide program and **should not be used** to provide tax assistance services. This listing is not considered to be an all inclusive list, and volunteers are encouraged to ask their supervisor for additional clarity as necessary:

- ❖ Publication 730 Important Tax Records Envelope
- ❖ Publication 1084 Site Coordinators Handbook
- ❖ IRS Free Tax Help/anti-discrimination poster

9. Master Schedule of Events and Deliverables

(Shows month and title of responsible party)

January	Responsibility*
Counselor training, testing, grading and certifications to TRS	INS
Local site coordinator assignment to ADS for entry into VMIS to provide current site information to the public.	DC/LC/ADS
Forward list of certified Counselors to IRS, ADS, and Coordinators	TRS
Local site program publicity to the DCs and SCs	LC
Some sites open in mid to late January	LC
Development and distribution of annual Happenings Newsletter to volunteers	Nat'l
All-Volunteer Roster updates to ADS for entry into VMIS	LC/DC/ADS
February	
Most sites open	LC
Final update of site information in VMIS to provide current site information to the public	LC/DC/ADS
Update All-Volunteer Rosters to ADS for entry into VMIS	ADS/DC/LC
Update to Counselor training and certification to ADS	TRS
Submit site activity counts for Activity Reporting- by end of month	LC/DC
Provide Counselor Certification list to the IRS by 3rd business day in February	TRS/ADS
March	
Sites continue operation until end of tax season	LC
Submit site activity counts for Activity Reporting- by end of month	LC/DC
Local site program publicity	DC/LC
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date	Leaders
Distribution of CFR to Supervising Coordinators	Nat'l
April	
Sites continue operation until end of season	LC
Submit site activity counts for Activity Reporting- by end of month	LC/DC/ADS
Counseling and Client Facilitation expense statements processing begins	ALL
End-of-season written program assessment to SCs	ALL
Approved flat rate forms to the National Office Field Support Associates	ALL
Run <i>Clear TaxpayerData</i> and delete data from computers	ALL
May	
State evaluation and assessment submitted to RC	SC
Counseling and Client Facilitation expense statements processing continues	ALL
Review, analysis of personnel & activity reports	Nat'l/RC
Analysis of error reports from IRS	SC/TRS
Wrap up season	SMT
Hardware Inventory due May 15	TCS
(Re)appointment process for RCs, SCs and Specialist positions as needed based on terms and supervisor assessment of performance.	Nat'l/RC/SC
Submit Activity Statistics Reports using Statistics Reporting web site as needed	LC/DC/ADS
Call AARP State Office ASD to get fall recruitment through Magazine inkjets	PCS
NLT meeting	NLT
June	
Hardware Allocation to SC and RC	TCS/SC
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date	Leaders
Expense statements processing continues	Nat'l

July	
Hardware allocated to states	RCs
Shipping hardware orders and shipping dates to National	RCs
Training for new SCs and SMT Specialists	Ldrshp Dev
August	
Planning for upcoming season	SMT
Analysis of program needs	SMT
Recruiting (especially leaders)	ALL
Contact communications ASD in AARP State Office for add'l recruitment publicity	PCS
Appointments of Coordinators, Instructors based on need and supervisor assessment of performance	RC/SC
Updating of Site Lists for E-filing status & SIDN	ADS/DC/LC
Begin updating site lists	ADS/DC/ LC
Start updating VMIS All Volunteer List and Site List	ADS/DC/LC
NLT meeting	NLT
Consumable ordering primary and secondary identified	SC/TCS
September	
Recruiting continues	ALL
SMT planning meeting or conference call	SMT
Updating leadership rosters and site information	ADS/DC/LC
Recruiting publicity campaign, at national, state and local levels	Nat'l/PCS/CC & DC/LC
Submit final outstanding expenses (fiscal year ends 9/30)	ALL
Develop Process-based tax training plan	TRS
Submit Final Activity counts for Activity Reporting	LC/DC/ADS
Order TaxWise Software	TCS/designee
October	
Review and analysis of expense report	Nat'l/ RC/SC
Recruiting continued	ALL
Contact previous Counselors to confirm interest for next year	LC/DC
Regional planning meeting with State Coordinators	RC
State planning meetings with District Coordinators	SC
Submit new grant year leadership expenses (ongoing through fiscal year)	Vol Ldrs
Distribute guides, manuals, confirmation letters, labels, & Administrative packets	Nat'l
Planning Instructor workshops	TRS/ADS
Ordering program & IRS training materials	TRS/designee
Finalize instructor workshops with the IRS	TRS
November	
Update VMIS Site List	ADS/DC/LC
Send Instructors invitation letter & confirm attendance	TRS
Establish criteria for evaluating Instructors	TRS
Planning Counselor training	INS/DC/LC
Notification of class dates to Counselors	LC/DC
Ordering site/Counselor materials	LC
Plan local site publicity	LC/PCS
Contact communications ASD in AARP State Office for add'l site promotion, including program promotion during the season through Magazine inkjets	PCS

December	
Instructor Workshops	TRS
Distribution of All Volunteer Roster by ADS to Coordinators	ADS/DC/ LC
Final arrangements for Counselor training	INS/LC/DC
Instructor assignment for Counselor training	TRS/DC
Counselor training (INS taxes/LC and DC policy)	TRS/DC/LC
Updating of All-Volunteer Roster (adding, inactivating COUs/CFs etc.)	INS/LC/DC/ADS

*The person responsible may vary by state. This list identifies the most likely position.

10. Volunteer Information Database, Applications, Rosters/ Reports (updated section)

The operation of the AARP Foundation Tax-Aide program is supported by a database and several supporting electronic applications (systems). The database information is provided to program leaders in the form of reports to help leaders analyze program performance and to the National Office to comply with grant reporting requirements.

Volunteer leaders are expected to maintain accurate data in support of the AARP Foundation Tax-Aide program and to use applications provided.

Volunteer Management Information System

The database, Volunteer Management Information System (VMIS), holds information on volunteers, service sites, activity counts, and prospective volunteers. The chart below identifies how the data is used to support AARP Foundation Tax-Aide operations, printed reports that are available, and the applications (systems) available to district leaders to maintain the data. The Administration Specialist has access to all data. VMIS reports can be run by the ADS, SC, NLT, and the National Office. Prospective Volunteer Specialists can create recruitment-related reports in VMIS.

VMIS Data	How Data is Used	Supporting Application
Volunteer	<ul style="list-style-type: none"> • Generate Counselor Flat Rate forms • Verify volunteer reimbursement requests • Volunteer mailings - and emails • Service recognition 	<i>Currently, for security purposes, the only volunteer with update access to the volunteer records is the ADS</i>
Site	<ul style="list-style-type: none"> • Order tax preparation software • AARP Site Locator • Control access to activity reporting and site management systems 	Portal Site Management System
Activity Counts	<ul style="list-style-type: none"> • IRS compliance reporting • Support funding requests • Manage program 	Portal Activity Reporting System
Recruitment of Prospective Volunteers	<ul style="list-style-type: none"> • Reduce cycle time from prospect to PVC/ split state • Track prospect status • Enhance transfer of volunteer information to VMIS 	Portal Volunteer Recruitment System

The AARP Foundation Tax-Aide Volunteer Portal

The AARP Foundation Tax-Aide Volunteer Portal is intended, over time, to supplant the existing Extranet reference information resource while materially increasing its capability. It is currently used as a supporting system to update data in the VMIS database. A unique feature is the inclusion of an Update Profile option allowing volunteers to update their program mailing address and residential telephone number. The Volunteer Portal has the advantage of being a single and secure data source accessible through the use of an email address ID combined with a password (either assigned by the national office or initially determined by volunteers on registration). Volunteers access applications and data according to their titles. The Portal provides consistent presentations of forms, tools and interfaces for data entry and reporting.

Volunteers access the Volunteer Portal to register or log-in at <https://volunteers.aarp.org>.

Portal registration requires the volunteer's contact information including an email address (preferably the same as is recorded in the volunteer's VMIS record), birth date (as an identifier in the event of a lost password), and Volunteer ID number. *Because site activity reporting will be exclusively via the Portal in 2012, all DCs and LCs are required to be registered to use the Portal.*

All volunteers currently have access to the existing Extranet with its wide-ranging information content through the Portal.

The table below lists current Portal applications and the volunteer titles with access to individual components, each of which is described in later paragraphs of this section.

	State Management Team (SMT)					District Management Team (DMT)							Leader (Other)			Non-Leader		
	SC	ADS	TCS	TRC	PCS	DC	LC	AC	TC	TRC	CC	INS	PVC	SCO	ERO	COU	CF	NC
My Preferences																		
▶ Tax-Aide Extranet	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Recruitment																		
▶ Add Prospective Volunteer	X	X				X		X					X					
▶ Review Prospective Volunteer	X	X				X		X					X					
▶ Display Activity Summary	X	X				X		X					X					
Sites																		
▶ Update Site Information	X	X				X	X											
▶ Report Site Activity						X	X											
Program Material																		
▶ Order Material	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
As of 07/01/11																		

Volunteer Extranet

On the Extranet, you will find a variety of tools, resources, and links on the site including training (tax, position and policy), recruitment, promotion, and administrative materials, and state tax-exempt certificates. The site is arranged by tabs and consists of the following structure:

- **Home** - Consists of a “Hot Topics” section, a tab to go the Frequently Asked Question section of the Extranet.
- **Forms** – Contains AARP Foundation Tax-Aide forms for necessary administrative functions including ordering from Fulfillment, expense reimbursement, site or personnel changes, and more.
- **Training** – Find up-to-date training resources for Process Based Training (PBT), Activity Reporting, ERO training slides, and other information for your use and modification.

- **Technology Hardware and Software** – A wide range of documentation and programs for the areas of technology such as TWO, e-filing, and anti-virus, networking, and more for use is available in this area.
- **Manuals Policy & Procedures** – All available guides, digests, and manuals, as well as any policy updates or major procedure updates can be found in this section.
- **General Program Communication** – Find the latest news and information from AARP Foundation Tax-Aide National Office.
- **Recruit & Promote** – Materials including ads and press releases are available for Partnership and Communication Coordinators and Specialists and all volunteers to keep the program growing.
- **Leadership Development** – Each volunteer position is outlined for your use in recruitment, leadership development, or as needed.

Applications (Systems)

Currently there are four applications (systems) available to volunteer leaders via the Volunteer Portal, as noted above, to assist them in reporting and maintaining AARP Foundation Tax-Aide information and ordering AARP Foundation Tax-Aide materials. Below is a brief description of each application.

A. Volunteer Recruitment System (Portal - Recruitment - Add/Review/Display Activity Summary)

The Volunteer Recruitment System was implemented to make volunteer recruitment easier for prospective volunteers and for those volunteers who manage the recruitment process.

This system, and the accompanying processes, help reduce the cycle time from prospect self-identification to routing to the correct PVS/Split state; provide accurate contact information; and allow states to track prospective volunteer status.

The accompanying processes include:

- Prospective volunteers complete an online application found at the AARP.org web site.
- Submitted applications are stored in VMIS and generate an automatic email to the state PVS, SC, and ADS notifying them of the new applicant.
- Based upon the state's defined process, the designated volunteer can re-route the prospect data to the appropriate district. This step generates an automatic email to the DC/AC notifying them of a new applicant in their district.
- The District Coordinator can view the prospective volunteer's application and update their status using the Volunteer Recruitment System.

All prospects, locally or nationally recruited, that become new volunteers must have a prospect record in the recruitment system and DCs must identify those prospect records with the appropriate status to indicate that they have met all qualifications to become program volunteers.

ADSs must add all new volunteers using the VMIS Process Prospect functions.

B. Site Management System (Portal - Sites - Update Site Information)

The Site Management System permits Local Coordinators and District Coordinators to view individual records for the active sites assigned to them and, **in selected fields**, update the information directly themselves. An additional feature allows an easy means of requesting a Certificate of Insurance for site hosts. The system is available to SCs, DCs, LCs, and ADSs.

After selecting an individual site, the detailed information for that site is visible in a series of individual “tabs”. All fields related to the site currently in *VMIS* are on the WEB enabled screens, however only some of the fields will be *editable in* this Web-enabled system.

The Site Management System cannot be used to create new sites, inactivate an existing site, or change LC and DC assignments. LCs/DCs should provide the necessary data to the ADS who will make these types of changes.

Detailed instructions can be found on the Extranet.

C. Activity Reporting System (Portal - Sites - Report Site Activity)

AARP Foundation Tax-Aide collects information on the number of taxpayers served throughout the country. The Activity Reporting System facilitates the collection of activity information from volunteers and combines it with information taken directly from other systems and sources. Examples of the type of information included in activity reporting consist of things like:

- the number of returns processed
- the number of Questions and Answers provided when not doing a return

This information is needed to support funding requests, such as with the IRS and AARP, as well as to help in managing the program at the regional, state, district, and site levels.

There are two basic steps to the activity reporting process.

1. Data collection at each site – Using the site sign-in sheets

Counselors are responsible for recording the type of assistance provided each time they work at a site via the sign-in sheet or locally produced equivalent, being careful to include those helped with state tax returns or questions and answers only. If volunteers assist taxpayers away from a site, especially answering tax questions, they should keep a separate sign in sheet so that this service is not left out of program activity counts.

2. Submission of collected data

Program activity, collected at the site level via sign-in sheets, is tabulated and reported by the Local Coordinator using the Activity Reporting System. District Coordinators have the ability to review and update each month’s data.

Concurrent with this process, the National Office receives *data from* IRS for comparison purposes and to further aid in segmenting out the nature of services being provided. To get a complete picture of the total level of activity for the program, a combination of volunteer submitted information and alternative sources of data are used. These alternative data sources include data from *TaxWise*, received from the IRS and uploaded into the National Database weekly, and program surveys. This data will be included in Activity Reports, but will not be visible on the web-enabled system input screens.

Detailed instructions for activity reporting and the use of the Activity Reporting System can be found on the Extranet.

D. Ordering Program Materials (Portal - Program Material - Order Material

All AARP Foundation Tax-Aide materials may be ordered using the Portal Order Materials system which replaces the former Extranet system. The online Order Materials system offers the advantage of direct email order submission and acknowledgement using a pre-filled form with the ordering volunteer's contact information but also allowing for shipment to any desired address.

A. List of Current* Reports

List of Current* Reports

Title	Where Available/Who Produces	Short Description	Action Required
Leadership Roster	VMIS report can be run by ADS, NLT, SC, and Nat'l Office	List of leaders, sorted by order of their position, for a state/split state showing their titles, their contact information, and their supervisor (ID # and last name).	DC, SC updates via ADS. All data is sent to ADS for input into VMIS.
All-Volunteer Roster	VMIS report can be run by ADS, NLT, SC, and Nat'l Office	List of leaders and non-leaders and shows, sorted by position within a state\split state their titles, their contact information, and their supervisor (ID # and last name).	LC/DC reviews, sends updates to ADS. ADS inputs changes into VMIS and reruns report as necessary.
Site lists	<p>VMIS report can be run by ADS, NLT, SC, and Nat'l Office</p> <p>Site information can also be viewed via the Site Management System – accessed thru the Volunteer Portal, Sites > Update Site Information.</p>	<p>Report lists all active sites within a state\split-state and includes all the contact information for that site, including LC/DC, schedule, and address, etc.</p> <p>Site Management System displays all active sites by LC/ DC/ADS/SC assignment. In addition to information on site report list, e-file information is included. Includes a link for requesting Site Certificate of Insurance</p>	<p>LC, DC can update schedule and other site operation descriptions via Portal Site Management System</p> <p>Only the ADS can add new sites, inactivate sites, and change DC, LC, and EFIN Holder assignments.</p> <p>Impacts: New sites must be added before EFINs can be applied for from IRS and subsequently tax preparation software can be ordered by IRS</p> <p>LC and DC designations in each site record control access to the Activity Reporting and Site Management Systems.</p>

<i>Title</i>	<i>Where Available/Who Produces</i>	<i>Short Description</i>	<i>Action Required</i>	<i>By When</i>
Activity Reports	VMIS report can be run by ADS, NLT, SC, and Nat'l Office	Multiple report versions that summarize activity at different levels (region, state/split-state, DC, LC, or site level) of number of taxpayers served and how	RC, SC, ADS, and National Office analyze	Submission of activity counts is due monthly during the tax season using the Portal Activity Reporting system. Reports are available upon demand within VMIS.
Prospective Volunteer Reports	VMIS reports can be run by ADS, NLT, SC, and Nat'l Office Reports provided upon request PVCs may also run Recruitment Reports	Multiple summary reports that count prospective volunteers by source, system entry and who have not been stasured in the system, indicating a delay or lack of contact. Detail reports of prospects who have been approved for training and of all applications.	RC, SC, PVC, ADS, and National Office analyze	Reports are available upon demand within VMIS.
Personnel Report	VMIS report can be requested of the National Office by ADS, NLT, SC.	Count of total volunteers by region and state/split-state. Leaders are counted by their highest position (if a leader). Additional segmentation and comparisons are also provided.	RC, SC, ADS and National Office analyze	May
Expenses Report	Driven from AARP Accounting system and is produced by Nat'l Office	Summary Financial comparison by region and state/split-state of the volunteer initiated program costs based on the IRS grant cycle. Summary by type of activity, position are shown. Selected additional costs segmentation are provided.	RC and SC reviews w/DCs & other Leaders as necessary	October (minimally) but may be produced (quarterly)
Equipment Inventory Report	Volunteers produce in the field using format outlined by National Office	Spreadsheet showing all hardware distributed within a state and the custodian of each hardware item.	Technology Specialist with State Coordinator developed and submits to the National Office	May 15 th

Instructors Report	Volunteers produce in the field	An Instructor Evaluation Form is provided in the Training Guide for the Instructor Workshops	TrC/Lead Instructor produces report and submits it to the TRS	10 days after class
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Title	Where Available/Who Produces	Short Description	Action Required	By When
Training Evaluations	Volunteers produce in the field	A Counselor Evaluation Form is provided in the Training Guide for the Counselor Trainings.	Counselors complete evaluations and submit them to the SC, TRS who then review the results for use in future training efforts.	After training
Volunteer Assessment of Program	Volunteers produce in the field	Feedback and assessment used to manage the program at the local, state, regional, and national levels. Assessments are optional for Counselors and Instructors and are required for Local Coordinators, District Coordinators, State Coordinators, and Regional Coordinators	Review and react as appropriate	Multiple dates: 4/1, 4/15, 4/30, 5/15, 5/31
Counselor Flat-Rate Reimbursement Form	VMIS report that can only be run by Nat'l Office	Form showing all active non-leaders and Site Coordinators sorted by supervisor within a state/split-state. Includes section for address updating and signature area if they opt for receiving a flat rate reimbursement.	Distributed by National Office to Coordinator Supervisor	mid-March
			Counselors and Coordinators sign and return to National Office	Mid-April
In addition, mailing labels are available	VMIS report that can only be run by Nat'l Office	Mailing labels that have name, title, assignment codes, volunteer ID number and current mailing address	Coordinators use for expense statements	as required

*Additional reporting is being considered as the defined needs are identified, and the report capabilities designed and implemented. Once implemented, this listing will be updated as necessary

The Personnel Report is driven off of the information within *VMIS*. Although it can be run at any time, the official count of volunteers is taken once a year only (in May). The report shows the volunteers in the program, by state/split-state assignment and region, in several different methods.

- ❖ First Method: Counts the number of active leaders and non-leaders in the program. Each person is counted once, even if they hold multiple positions. Leaders are counted in the highest level position they hold.
- ❖ Second Method: The number of people performing tax instruction of other volunteers is counted.
- ❖ Third Method: The number of people including those with leadership titles performing actual taxpayer assistance services.

In addition, it shows the average numbers of volunteers within specific levels of structure within the program (average by supervisor, by site, etc). A year over year comparison of these averages is provided.

The Expense Report illustrates the volunteer initiated expenses for the program broken down by region and state/split-state for a grant cycle (October 1-September 30). Additional segmentation includes expenses by level of position and nature of activity. Selected year-over-year comparisons are illustrated as well as unit costs for service.

B. Program Evaluation

Counselor Evaluation of Training

The IRS Form 13222, Student Course Evaluation, is included with the PBT kits. This evaluation serves an important purpose and will be the basis for changes in the training system both locally and at the national level. Counselor's completed evaluations will be collected by the Instructor(s) and forwarded to the State Training Specialist.

Instructor and Class Evaluation Form

The IRS Form 13232, Facilitator's Course Evaluation, is included in the Publication 4555 "Facilitator's Guide" Kit. It is not in the publication but is part of the kit. The Instructors' completed Evaluations will be collected by the State Training Specialist upon completion of Instructor Training. The form will also be used for Evaluation of Classroom Presentations. Modifications to the Instructor Workshop, Counselor classes, assignments, course content, etc. can be made by the Training Specialist, based on a summary of these evaluations.

C. Review of Volunteer Performance

It is critical to the improvement and ultimate success of the program that volunteer supervisors give on-going constructive feedback to volunteers about their performance. This is especially, though not exclusively, important for Counselors about the accuracy of the returns they prepare. Please provide timely feedback to Counselors regarding tax law, using *TaxWise*[™], effective interviewing, etc. in order to help volunteers improve their accuracy.

Constructive feedback is for improvement but positive feedback to volunteers is also very important. The volunteer satisfaction survey repeatedly lists “Thanks from volunteer supervisor” and “verbal feedback about performance” as the first and second preferences of program volunteers for recognition. So give constructive feedback for improvement but also give positive feedback as a form of thanks and appreciation to volunteers.

D. Volunteers End-of-Season Assessment

Toward the end of the tax season every volunteer is invited to complete a Volunteer Assessment of the AARP Foundation Tax-Aide Program and furnish it to his/her supervisor. The form is in the *Client Service Provider Digest*. It is important for volunteers to be heard so all volunteers should complete a form. Each supervisor reviews the assessments received, at each level, and completes one form. Supervisors should take care to consider in their assessment the views expressed in the assessments they receive. Volunteers submit the assessment forms in accordance with the dates printed on the form.

E. National Assessment Report

The National Office, using the Volunteer Assessment Form, will complete the cycle by consolidating the Regional Coordinator’s reports and providing national feedback, including actions to be taken on deficiencies.

11. Volunteer and Site Recognition

A. Counselor Certificates

Program award certificates are available for presentation to Counselors as recognition of their contributions to the program. The certificates also may be presented to persons outside of the program who helped to make it a success, such as site sponsors (State Coordinator consultation is desirable).

A generic certificate is available by ordering directly from the fulfillment department (see the Administrative Material section of the AARP Foundation Tax-Aide Program Order Form).

In addition to the certificates, personal letters, articles in local newspapers, and letters to the editor in newspapers are excellent forms of volunteer recognition. Upon request, draft personalized letters recognizing specific meritorious service can be sent to the National Office for signature.

IRS will also present certificates at the end of season meetings, if requested.

B. Service Pins & Framed Certificates

The recognition of volunteers who have served for 5, 10, 15, 20, 25, 30, 35, or 40 years can be done with service award pins.

The Jan Cooper Service Award program recognizes volunteers who have worked with the program for 20, 25, 30, 35, or 40 years as well as RCs, SCs, and Committee Chairs who have retired from their position. During her more than 20 years with AARP, Jan Cooper worked with the AARP Foundation Tax-Aide program. Her passion for how volunteers should be respected and supported was the focus of her work. In recognition of her valuable dedication to the program, volunteers who achieve similar levels of dedication in years of service will be given this award in her name. This award, in the form of a framed certificate, is usually ordered by the Administration Specialist.

When requesting pins and framed certificates, fill out the AARP Volunteer/Site Recognition Form, and mail or email it to the National Office (an email is also sufficient provided that the same information is contained in the email).

C. Site Awards

The Alice Stephenson site award has been discontinued as of July 2011.

D. E-filing Awards

The Margaret Drescher E-filing Award has been discontinued as of July 2011. Thanks to all for their ongoing e-file efforts.

12. DRAFT SECTION: Incident Review Form

Note: This section may be revised at a later date. The actual form should be downloaded from the Extranet for use.

AARP FOUNDATION TAX-AIDE INCIDENT REVIEW FORM

General Instructions:

1. This form should be used when an incident occurs which requires review pursuant to the Incident Review Protocol.
2. This form should be initially completed by the Local or District Coordinator, and then sent to the State Coordinator (SC) who will forward it simultaneously to the Regional Coordinator (RC) and National Office. In cases where the National Office receives the initial information, then the form is initiated by the National Office and sent to the RC to gather additional facts regarding the incident. As additional facts are gathered they are documented on this form, noting date and person entering information.
3. The text boxes are designed to expand as text is typed so that the review can be updated as further information is learned. When additional notes are added to the form, they should be prefaced by the date and name of the person who is adding the notes.
4. The document should be titled, saved and emailed with the following information in the subject line: State/name of volunteer or taxpayer involved/date of initial incident. Example: CA2/Smith/2-24-11

SECTION 1: GENERAL INFORMATION

Name/Contact Information of person reporting the incident:

Volunteer _____ Taxpayer _____ National Office Staff _____

Telephone _____ email _____

State of Incident _____

Date of Incident _____ Time _____ am or pm

Date became aware of incident _____

Site Name _____

Site _____ Address _____

SECTION 2: TYPE OF INCIDENT

Volunteer concern with taxpayer behavior _____

Taxpayer Complaint _____

Violation of Standards of Professionalism by Volunteer _____

Violation of Taxpayer's Responsibilities by Taxpayer _____

Accident ____ (type) Vehicle ____ Vol. Injury at site ____ Property damage _____

Illness ____ other _____

SECTION 3: Persons involved

(state name/whether volunteer or taxpayer/contact information)

SECTION 4: SUMMARY OF INCIDENT (enter a maximum of 5 sentences which give the basic information only; detailed notes are entered into section 5 below)

SECTION 5: FACTS GATHERED REGARDING INCIDENT (full details of the incident)

SECTION 6: NATIONAL OFFICE REVIEW OF INCIDENT

SECTION 7: NOTES FROM OGC (if referred)

SECTION 8: PROPOSED RESOLUTION OF INCIDENT (state date and give name of person making proposed resolution)

SECTION 9: Final Resolution

SECTION 10: Was any volunteer terminated as result of incident? (If so, give details and provide a copy of the termination letter)

APPENDIX - Glossary

Term	Explanation	Origin if outside of AARP Foundation Tax-Aide
AARP	AARP (Pronounced A-A-R-P, not "arp" or "double A-R-P") - The Association was called the American Association of Retired Persons, but this was changed in 1999 to AARP	
AC	Administration Coordinator (District Level)	
ADS	Administration Specialist - Volunteer member of the State Management Team who works with the State Coordinator to implement and maintain administrative procedures and maintain volunteer and site databases.	
AGI	Adjusted Gross Income	IRS
AND	AND (Assistant National Directors) - Staff in the National Office who oversee program operations across the country including working with volunteers on training, recruitment, and volunteer management issues, and outreach and partnerships	
AVR	All Volunteer Roster	
CAF	Centralized Authorization File	IRS
CAPS	Computer Assisted Publishing System	IRS
CC	Communication Coordinator (District Level)	
CCH	CCH Small Firm Services (formerly UTS (Universal Tax Systems)) company that provides the TaxWise™ software purchased by the IRS for TCE and VITA volunteer use	
CF	Client Facilitator - A volunteer who manages the site flow of taxpayers	
CFR	Counselor Flat Rate - Form used to identify those Counselors that wish to receive a flat rate reimbursement of expenses as opposed to itemizing their costs	
Coordinator	Volunteer leader in program	
Counselor (COU)	AARP Foundation Tax-Aide volunteer who is IRS certified and prepares taxes	
DB	Database	Computer
DC	District Coordinator - AARP Foundation Tax-Aide district (sub state) volunteer leader	
DCN	Declaration/Document Control Number	
Desktop TaxWise	The traditional version of Tax Wise allowing installation of software on a local computer with e-filing by an ERO	TaxWise
District	AARP Foundation Tax-Aide geographic entity within a state defined by State Coordinator (county, city, metropolitan sector, etc.)	
DMT	District Management Team	
DPI	Dots per Inch	Printers

DVD	Digital Video Disk	Media
EFC	Electronic Filing Center	IRS
E-file	Electronic filing of tax returns	IRS
EFIN	Electronic Filing Identification Number - is obtained from the IRS and must be associated with one SIDN when ordering TaxWise software	IRS
EIC/EITC	Earned Income Tax Credit	IRS
EIN	Employer Identification Number	IRS
ERO	Electronic Return Originator Volunteer Responsible for E-Filing transmission <i>aka Transmitter</i>	IRS
Extended Service	Taxpayer service given outside the standard 1040-filing season (after April 15th)	
Extranet	Contains AARP Foundation Tax-Aide resources Located at www.aarp.org/tavolunteers	
F/STAx Pd	Federal & State Taxes Payments Worksheet	TaxWise
FAQ	Frequently Asked Questions	Computer
Flat rate	A fixed amount for counselor/client facilitator or leadership expense reimbursement	
Form 6744	Volunteer Assistor's Test/Retest <i>aka The IRS test</i>	IRS
Fulfillment	AARP staff unit responsible for fulfilling all requests for AARP publications and printed resources, located in Newington, Virginia	TaxWise
HTML	Hyper Text Markup Language	Computer
Instructor (INS)	Volunteer who is IRS-certified and provides tax and administrative training to other volunteers who assist taxpayers	
IRS	Internal Revenue Service - Bureau of the U.S. Treasury Department responsible for collection of taxes, etc	IRS
ITIN	Individual Taxpayer Identification Number	IRS
KAP	Konnex Access Process; Calls taken by the AARP Call Center from Members or Non-Members concerning some aspect of AARP Foundation Tax-Aide. Information is distributed to SCs to handle as appropriate	
LC	AARP Foundation Tax-Aide volunteer leader who generally supervises Counselors and is responsible to a District Coordinator	
Natl	National AARP Foundation Tax-Aide	
NLDC	National Leadership Development Committee	
NLT	AARP Foundation Tax-Aide National Leadership Team comprised of volunteer chairs of the tax training, technology, and leadership development national committees, the ten volunteer Regional Coordinators, and key national program staff	
NLTC	NLTC - National Leadership Training Committee	
Non-counselor	AARP Foundation Tax-Aide volunteer who assists program as interpreter, etc.	

NTC	National Technology Committee	
NTTC	National Tax Training Committee	
PCS	Partnership and Communications Specialist - Volunteer member of the State Management Team who works with the State Coordinator to implement and maintain partnerships, program publicity and communication activities	
PIN	Personal Identification Number - i.e. Self Select or Practitioners PIN	IRS
PPT	Power Point file extension - Microsoft Office '03 and earlier	Software
PPTX	Power Point file extension - Microsoft Office '07	Software
PTIN	Paid Practitioner Identification Number	IRS
PUB 4012	Volunteer Assistor's Guide - Spiral bound resource document on tax law and Tax Wise operations	IRS
PUB 4491	Student Training Guide	IRS
PUB 4555	Instructors Guide	IRS
PVS	Prospective Volunteer Specialist - Volunteer who works with the State Coordinator to meet the state's recruitment needs.	
RAA	Regional Administration Coordinator	
RC	Regional Coordinator - AARP Foundation Tax-Aide volunteer who oversees program operations in a multi-state area (region) and who supervises and supports the State Coordinators	
Relationship Manager (RM)	IRS SPEC employee responsible for volunteer programs in a territory	IRS
Responsible Official	The volunteer(s) within each split-state who have the responsibility to apply for and/or revise IRS e-file applications for one or more sites.	IRS
RES/NR Wkt	Allocation of Income-MFJ vs.MFS; Non Resident States	TaxWise
RPA	Regional Partnership/Communications Advisor	
RRA	Regional Training Advisor	
RTA	Regional Technology Advisor	
RUF	Reduced Unnecessary Filing	IRS
SBIN	Service Bureau Identification Number	IRS
SC	State Coordinator - AARP Foundation Tax-Aide volunteer responsible for program operations in a state	
Scope	Defines the limitations of what tax topics may and may not be completed by a volunteer Counselor. These topics are covered in IRS volunteer training materials or in AARP Foundation Tax-Aide training classes.	
SE	Self Employed	IRS
SEP	Simplified Employee Pension Plan	IRS
SERP	Service wide Electronic Research Program	IRS
Shift Coordinator (SCO)	AARP Foundation Tax-Aide volunteers 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).	

Shut-ins	persons whose physical condition confines them to a home (institutional or personal)	Conventional
SIDN	Site Identification Number Unique number assigned to each AARP Foundation Tax-Aide site. It is used to identify all returns processed, both paper and e-file, to the IRS as being associated with a specific site. SIDN's are not transferrable as each one identifies a specific location.	
SIMPLE	A "simple" IRA Plan	IRS
Site	Location where tax assistance is performed	
SL	Shift Leader (District Level)	
SMT	AARP Foundation Tax-Aide's State Management Team, comprised of SC (State Coordinator), ADS (Administration Specialist), PCS (Partnership and Communications Specialist), TCS (Technology Specialist), and TRS (Training Specialist)	
SPEC	Stakeholder, Partnerships, Education and Communication - IRS Group responsible for volunteer assistance programs, including TCE, specifically named	IRS
SPECTRM	IRS system replacing STARS	IRS
SSA	Social Security Administration	SSA
SSN	Social Security Number	SSA IRS
STARS	SPEC's former Taxpayer Assistance Reporting System	IRS
Stmt	Statements forms (filed with returns)	TaxWise
Summary Activity Report	A state level report of assistance provided by AARP Foundation Tax-Aide volunteers at sites	
Supervising Coordinator	Any AARP Foundation Tax-Aide Coordinator who has supervisory responsibility for other volunteers. Term usually used to denote a volunteer's immediate supervisor	
TC	Technology Coordinator (District Level)	
TCE	IRS SPEC Tax Counseling for the Elderly grant which supports programs in which volunteers assist low and moderate income persons age 60 and over, free of charge, in preparation of personal income taxes	IRS
TCS	Technology Specialist - Volunteer member of the State Management Team who implements, maintains and evaluates automated systems for: tax preparation, administrative procedures, and may provide volunteer training	
Territory	Geographical region defined by IRS SPEC which can be multi-state, state, or a portion of a state. Determined in large part by outreach potential/population.	IRS
Territory Manager	IRS SPEC Manager with responsibility to support both TCE and VITA in a territory.	IRS

TIGTA	Treasury Inspector General for Tax Administration - the congressionally mandated oversight and investigatory body within the US Department of Treasury responsible for monitoring the IRS and IRS funded programs	IRS
TM	Territory Manager	IRS
TP	Taxpayer	All of us
TrC	Training Coordinator (District Level)	
TRS	Training Specialist - Volunteer member of the State Management Team who plans and implements necessary tax and policy and procedures training for Instructors in the state or split-state	
TW	TaxWise Software	TaxWise
TWO	TaxWise Online - a computer based companion to Desktop Tax Wise with all software located on a central computer owned by CCH allowing easier administration than the traditional Desktop software among other advantages	TaxWise
URL	Uniform Resource Locator	Computer
UTS	Universal Tax Systems, Inc - Trademark of CCH	TaxWise
UTS(YR)	File Folder containing TaxWise Software	TaxWise
VITA	Volunteer Income Tax Assistance - Another IRS SPEC grant which supports programs in which volunteers assist taxpayers free of charge in preparation of taxes with income restrictions and an active emphasis on building financial assets and securing EITC credits	IRS
VMIS	Volunteer Information Management System. A database that is designed to hold information on volunteers, service sites, and activity counts throughout AARP Foundation Tax-Aide as well as other volunteer programs within AARP. The information contained in this database is used to generate a variety of program reports, mailing lists for distributing program materials, recognizing years of service and tracking volunteer skills and qualifications. Accessible by Natl, RCs, SCs and ADS	
VRG	Volunteer Resource Guide (Pub 4012 - spiral bound tax law and TaxWise operations reference)	IRS
VRPP	Volunteer Return Preparation Program	IRS
Wkt	Worksheet form (Not filed with return)	TaxWise

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