

AARP Foundation Tax-Aide

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

State Coordinator's Guide

October 1, 2011-September 30, 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!



State Coordinator's Guide

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Introduction

The State Coordinator Guide contains information to assist you in your role and to emphasize new and critical items to focus on for your state's operation and state meetings. This guide is one of several resources that can be included for your use

Other resources include:

- The *Policy Manual* (available electronically)
- *Operational Guidelines* (available only electronically to save program funds)
- PowerPoint presentations or other e-training products from the National Office
- Your State Management Team (SMT)
- Your Regional Coordinator (RC)

The State Coordinator Guide is divided into three main sections. The first section describes the role of the State Coordinator (SC) and highlights new and important information for the coming season. The second section describes tasks and responsibilities that the SC may encounter. The last section, the Resources, contains various additional resources that may be helpful for you as a State Coordinator.

As a State Coordinator, you will likely have and develop your own leadership style. This guide is meant to encourage that style and help you face any challenges you may encounter along the way.

Thank you for being State Coordinator. You are a critical leader in this program!

Section 1: The State Coordinator and the State Management Team (SMT)

The State Coordinator (SC) directs all activities of the program in a state or, in some states, a designated subdivision of the state (split-state). A full copy of the position description is provided in Section 3 Additional Resources 1. Policies and procedures of the AARP Foundation, AARP Foundation Tax-Aide, and the direction and support of the Regional Coordinator (RC) provide you guidance to:

- Develop goals and objectives; form strategies for program organization, expansion, and assessment. Provide leadership to the AARP Foundation Tax-Aide state/split-state management team in planning and carrying out the activities of the program.
- Ensure compliance with program and grant requirements.
- Use demographic and geographic data to divide state/split-state into manageable districts and sites, which ensure service to target and multicultural populations.
- Recruit, appoint, train, and supervise, the state management team specialists and District Coordinators (DCs).
- Help initiate partnerships and oversee implementation by the Partnership and Communications Specialist (PCS) and coordinators.
- Plan and conduct or attend AARP Foundation Tax-Aide leadership meetings as required (see Resource 7 for a sample state meeting agenda).
- Supervise volunteer expenditures and approve expense statements in accordance with program policies and procedures.
- Involve multicultural populations in AARP Foundation Tax-Aide activities.
- Work cooperatively with staff and volunteers in the AARP state office, volunteer Executive Council members and State President, and staff State Director and any Associate State Director assigned as liaison to AARP Foundation Tax-Aide.

In general, the SC leads not only the state, but also the SMT which is made up of several team members. These include the Training Specialist (TRS), the Technology Specialist (TCS), the Administration Specialist (ADS), the Partnership and Communication Specialist (PCS), and the Prospective Volunteer Specialist (PVS). Some states include District Coordinators (DCs), prior SCs or other advisors on the SMT, but these members

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of the team are not officially a part of the SMT for cost reasons. They can, however, be very effective in helping to run the program in the state.

The SC is the team leader. He or she will have an individual leadership style in leading the team and the state. Many have found it helpful to place experienced leaders who are well matched in the various SMT roles. A strong team will allow the SC to lead rather than personally oversee other areas of the program.

The primary role of the SMT is to make certain that the program is run in an efficient manner in their state/split-state and to ensure that each of their specialty areas is in sync with the needs of the other parts of the program. Although each SMT member holds responsibility for an area of expertise, they can and should offer suggestions and think broadly about impact of decisions to the program as a whole as they assist the SC.

ADS is responsible for managing the personnel and site database (VMIS) used for volunteer tracking and site identification and publicity. The ADS provides training to leaders on administrative systems including: activity reporting, expense statements, editing volunteer and site data and materials ordering. The ADS often maintains relations with the local IRS SPEC Relationship Manager related to software ordering and volunteer certification.

PCS provides communications (along with the Communications Coordinators at the District level) to media contacts about volunteer recruitment and program publicity. The PCS can develop local and state partnerships with other organizations that provide tax preparation and/or financial security programs (such as Goodwill, United Way, Cash Coalition, etc.) to leverage community outreach. The PCS also works with businesses and individuals to obtain donations of funds and/or equipment to support the needs of the program.

TCS is responsible for all aspects of the software and hardware. There may be one or more Technology Coordinators (TC) reporting to the TCS to accomplish these duties. In many states the TCS is responsible for working with the IRS on issuing the EFINs, coordinating equipment allocation and working with DCs and TCs to support e-filing. Training (or assisting in training) of EROs is often the responsibility of the TCS. At the end of the season, the TCS is responsible for compiling an accurate up to date inventory of the equipment used in the state.

TRS is responsible to keep abreast of all training issue and techniques for the upcoming season. Develops, in consultation with the State Management Team, a training and certification plan for program volunteers in the state for federal and any appropriate state tax law. Leads the Instructor Workshop, working with the training coordinators and

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instructors in the state. Quality assurance is a key leadership role for this position, with support by the entire team.

PVS, (formerly known as the Prospective Volunteer Coordinator) a new member of the SMT, is responsible for training volunteer leaders in the use of the Volunteer Recruitment System and coordinating its implementation state-wide. The PVS assigns prospects in the system to the appropriate District Coordinator and reports on the status of prospects to the SC.

Overall the SMT plans for the next season, staff the DC positions, defines new districts as necessary, set goals for the state, and leads by example, specifically the DCs and to some extent the LCs. Delegating tasks within the SMT is often an effective way to lead the team while still having team decisions on various issues.

DISTRICT COORDINATOR SUPERVISION AND TRAINING

It is the State Coordinator's responsibility to ensure that District Coordinators (DC) are trained and supported.

A major component of providing support to the DC is communication. It is important that the SC have regular communication with his/her DCs. This communication should include the reinforcement of program policies and procedures in addition to program information. The SC should provide positive feedback to the DCs on a regular basis as well.

Visits to the districts are an excellent way to provide support to the DC. The Site Visit document in the Resource section of this guide gives direction for the SC. Site visits help the SC know the health of his/her state program. It is important that the SC use these site visits to monitor compliance with program policies and procedures.

The new District Coordinator's Guide is an excellent training manual to assist the SC in training of the DCs. Below is a sample DC training agenda using the DC Guide, *Policy Manual*, *Operational Guidelines*, Extranet, and Portal as resources.

Sample Training Agenda for DCs

- Introduction and Overview of the DC Guide
 - Review the Guide as a group
 - Complete DC Calendar as a group
- Review Expense Statement Policies and Procedures
 - Review policies and procedures from *Policy Manual*
 - Complete mock electronic expense statement
- Review Volunteer Recruitment System
 - Review policies and procedures in *Policy Manual* and *Operational Guidelines*

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- Prepare a state strategy for handling prospective volunteer referrals
- Refer to Volunteer Recruitment appendix in DC Guide
- Review Web Based Site Management system
 - Access Site Management system through the Portal
 - Demonstrate what DC can and cannot do in the system
- Review Activity Reporting procedures
 - Access Portal Activity Reporting information on the Extranet
 - Access Portal and demonstrate Portal process

Section 1a: What's new and critical

New and critical information for you and your state meetings will be presented at Regional Meetings and provided to you from your Regional Coordinator. Keep an eye out for it and don't hesitate to ask.

Section 2: State Coordinator Tasks and Responsibilities:

The State Coordinator has a number of tasks and responsibilities to lead the state. The SC's example and emphasis with the SMT's support on quality, security, ethic standards, expenses, and policy set the tone for the state. Many of these tasks can be shared among SMT members. Please use the model that works best in your state/split-state. Where a task has traditionally been delegated by practice or by position description, it has been indicated in parentheses. The Additional Resources in this guide, as well as the *Policy Manual* and *Operational Guidelines*, can be very helpful to you as SC as you consider these items. This list is not inclusive but can provide a good starting point for an SC.

| Tasks and Responsibilities | Timelines, References, and Comments |
|---|--|
| Program planning and state management | Ongoing effort, utilize the SMT, RC, the resources in this manual and sample program plan |
| Ensure Quality | A cornerstone of the program with the goal to provide taxpayers with accurate tax returns. Utilize two-person quality review (QR), the Interview and Intake Form (13614-C), and Scope (see Additional Resources). |
| Promote and Maintain Security | Another important aspect to the program's success. Remember to stress security in training; check in on site visits. See the confidentiality and security of taxpayer data section of the <i>Policy Manual</i> |
| Ensure appropriate training for SMT: Counselors TCs EROs Administration Policies and Procedures IRS Standards of Conduct/AARP Foundation Standards Package | Resources for you and your SMT include: NTTC PowerPoint for PBT Technology and Training sections of Extranet for sample agendas and presentations Quality Site Procedures and Policy & Administrative Training powerpoint presentations - Standards Package |
| Manage and supervise SMT | Ongoing |
| Manage state expenses | See Additional Resources. Set state mileage limit with RC for Counselor mileage in December |

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| Tasks and Responsibilities | Timelines, References, and Comments |
|---|--|
| Provide leadership for state | Ongoing. State meetings via in-person, conference calls, webinars, email as appropriate to encourage all volunteers to follow policy and serve effectively. |
| Develop leaders | Ongoing, consider mentoring, delegating tasks |
| Donated funds | Monthly report from National Office provided, can be spent with SC approval, details in Additional Resources Section 12. |
| Donations/Grants/Partnerships (PCS) | Ongoing/off-season Sites, equipment, coalitions, etc. are possibilities to explore locally and at the state level. |
| Send letters of appreciation from taxpayers to National Office | Ongoing. Send to the AARP Foundation Tax-Aide National Office at taxaide@aarp.org or mail to 601 E St., NW, Washington, DC 20049. |
| Carry out certification plan (TRS) | Jan. All volunteers are certified to serve taxpayers at the start of the season. |
| Review Activity Reporting (ADS) | Feb-Apr. Monitor progress in season and evaluate opportunities for next year. |
| Update volunteer and site records (ADS) | Feb 3 – Required in VMIS prior to delivery to IRS. |
| Process and manage taxpayer inquiries | Feb through off-season. Use the additional resources on taxpayer inquiries for more information. |
| Collect Carry-forward data (TCS) | Late April – For Desktop TaxWise users, only one person per state should have carry-forward data for sites. |
| Write Summary Assessment of State | May – Collect from DCs |
| Prepare Equipment Inventory (TCS) | Due May 15 |

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| (Re)appoint SMT, coordinators | June or earlier. Biannually in even years or as needed in time for SMT training in July. |
|---|--|
| Tasks and Responsibilities | Timelines, References, and Comments |
| Send confirmation letters/emails when appointing coordinators | Aug-Nov. You are encouraged to inform direct reports of their appointment by email and for their direct reports to do likewise. The National Office can provide support if needed to mail confirmation letters. |
| Order Consumables (TCS) | Sept-May. Two volunteers per state/split-state are authorized to buy cartridges and have printers repaired through national vendor. Details in Technology section of Extranet. |
| Provide business justifications for sites that e-file less than 35 returns | Sept-Jan. for sites with less than 35; work with RC. |
| Attend Regional Planning Meeting | Oct. National Office will send invitation. |
| Plan and carry out state meeting | Oct. or Nov. plan agenda, invite attendees, select site, plan presentations, set goals, review policies |
| Order training materials for state (TRS or ADS) | Nov. |

Section 3: Additional Resources:

1. Position Description- The official duties of the SC
2. Operations Systems- Source for applications and documentations for the program
3. Volunteer Organization Chart- A picture of the volunteer structure
4. Master Schedule Calendar- A year in the program
5. Staff Directory- Who's who at the National Office?
6. Program Planning- Think about your state from all angles
7. Sample meeting Agenda- A rough outline for running a State Meeting
8. Sample State Plan
9. Meeting/Conference calls/webinars- The how-to of set-up, insurance, etc.

10. Multicultural Outreach-
11. In and Out of Scope- The document that's a poster for scope of program
12. Expenses- Issues and process related to expense forms and expense processing
13. Allocation - A description of the allocation process from the National level

14. Site Visits- A brief how-to and items to consider as you visit sites around the state
15. Responding to taxpayer inquiries-
16. Letters to request penalty waiver
17. Standards of Professionalism
18. Appointment and Non-appointment letters

Glossary

Resource 1: State Coordinator Position Description

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

Purpose of Position: The State Coordinator (SC) directs all activities of the program in a state or, in some states, a designated subdivision of the state (split-state).

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

- ⇒ Develops goals and objectives; strategies for program organization, expansion, and assessment; and conducts volunteer performance evaluation.
- Provides leadership to the AARP Foundation Tax-Aide state/split-state management team in planning and carrying out the activities of the program.
- Ensures compliance with program and grant requirements.
- Uses demographic and geographic data to divide state/split-state into manageable districts and sites, which ensure service to target and diverse populations.
- Recruits, appoints, trains, supervises, and evaluates the state management team specialists, District Coordinators, and Prospective Volunteer Coordinator.
- Initiates partnerships and oversees implementation by the Partnership and Communications Specialist and coordinators.
- Plans and conducts or attends AARP Foundation Tax-Aide leadership meetings as required.
- Supervises volunteer expenditures and approves expense statements in accordance with program policies and procedures.
- Involves diverse populations in AARP Foundation Tax-Aide activities.
- Works cooperatively with state AARP particularly the Executive Volunteer for Community Service on the Executive Council, State President, State Director and any Associate State Director assigned as program liaison.

Qualifications: The SC must have the ability to implement and supervise AARP Foundation Tax-Aide program and its volunteers in a state/split-state. The SC must be able to work effectively with diverse populations.

Term of Service: The SC is appointed for a two year term in even-numbered years, contingent upon satisfactory annual review. Mid-cycle appointments are effective to the end of the current cycle. The SC may be appointed for a maximum of three full, consecutive, two-year terms.

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Eligibility: The SC is not eligible for any other AARP Foundation or AARP volunteer state leadership position, and should not serve in any other AARP Foundation Tax-Aide leadership position.

Time Required: Time commitment varies according to geographic area and number of volunteers. The position demands more time from September to May, with the greatest commitment during fall planning and spring evaluation.

Training Required: The SC must acquire knowledge of all procedures associated with the program, as well as general orientation to the AARP Foundation and AARP. Familiarity with tax procedures is helpful but detailed tax knowledge is not required.

Travel Required: The SC is required to attend regional state and district meetings as necessary for performance of duties. May visit sites and training locations to monitor operations when needed.

Appointed By: The SC is appointed by the Regional Coordinator, with the concurrence of the National Office staff liaison.

Supervisor: The SC reports directly to the AARP Foundation Tax-Aide Regional Coordinator.

Scope of Authority: The SC manages and implements program policies and procedures within a state/split-state, and supervises the state management team specialists, District Coordinators and PVC.

Working Relations: The SC works closely with the Regional Coordinator, IRS Territory Manager or Tax Specialist, national office staff, and AARP Foundation or AARP leadership, as required.

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

Available Resources: The SC will be afforded the necessary guidance, training and materials needed to facilitate leadership responsibilities. Additional support and training are provided from the national staff, Regional Coordinator, and, as appropriate, IRS staff. AARP Foundation Tax-Aide reimburses volunteers for covered program related expenses as set out in the *Policy Manual*.

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

Resources 2: Operations Systems

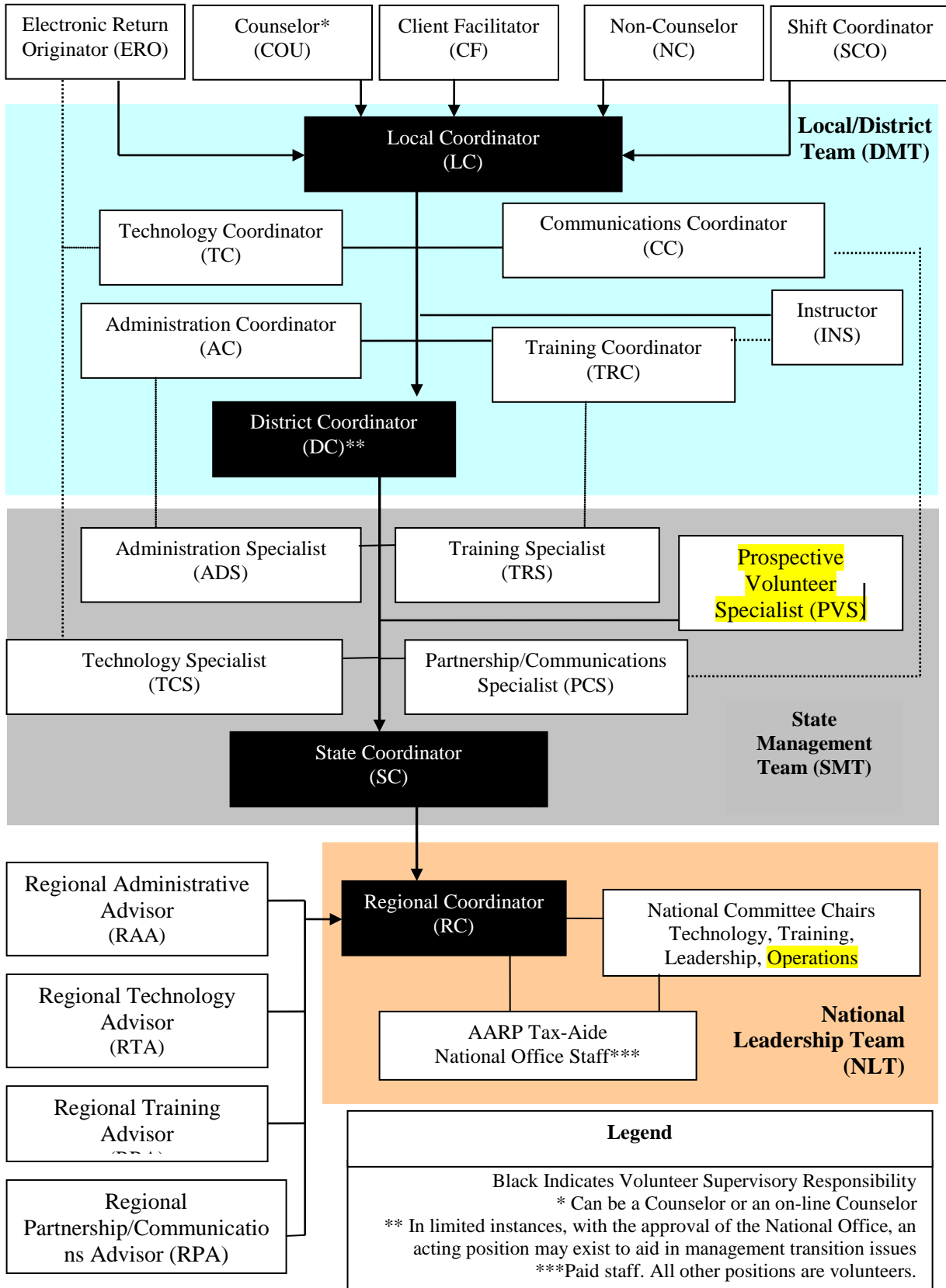
The operation of the AARP Foundation Tax-Aide program is supported by a database and several supporting electronic applications (systems). The database information is provided in the form of reports to help program leaders analyze program performance and to the National Office to comply with grant reporting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

The SC has access to all systems and is responsible for ensuring other volunteer leaders use the available systems as appropriate to maintain accurate data in support of the AARP Foundation Tax-Aide program and to use the applications provided.

For details on the following systems, please refer to *Operational Guidelines* section 10.Volunteer Information Database, Applications, Rosters/ Reports.

- Volunteer Extranet
- Volunteer Management Information System (VMIS)
- The Tax-Aide Volunteer Portal
 - Volunteer Recruitment System
 - Site Management System
 - Activity Reporting System
 - Ordering Program Materials

Resource 3: Volunteer Organization Chart



Resource 4: Program 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 |
| Update All-Volunteer Roster as required to ADS for entry into VMIS | ADS/DC/LC |
| 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 |
| Provide Counselor Certification list to the IRS by 3rd business day in February | TRS/ADS |
| Submit Activity Statics Reports using Statistics Reporting web site | LC/DC/ADS |
| March | |
| Sites continue operation until end of tax season | LC |
| Submit Activity Statistics Reports using Statistics Reporting web site | LC/DC/ADS |
| 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 Activity Statistics Reports using Statistics Reporting web site | 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 Sr. Field Support Technicians | 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 |

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| 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 | NLDC/Nat'l |
| Submit Final Activity Statistics reports using Statistics Reporting web site as needed | LC/DC/ADS |
| 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 |
| Receipt and distribution of Leadership and Site lists | ADS, DCs, LCs |
| 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 along with coordinating supervisors | 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 |
| Order TaxWise Software | TCS/designee |
| October | |
| Review and analysis of expense report | Nat'l/ RC/SC |
| Recruiting continued | ALL |

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| 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 AARP Foundation Tax-Aide & IRS training materials | TRS |
| 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 |
| 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 |

Resource 5: AARP Foundation Tax-Aide Staff Directory

AARP & AARP Foundation Directory

- 1) AARP & AARP Foundation: 601 E Street, N.W., Washington, DC 20049
- 2) AARP Foundation Tax-Aide Business Reply Mailing Address: P.O. Box 96863, Washington, DC 20077-7029
- 3) AARP Foundation Tax-Aide External Web page – www.aarp.org/taxaide
- 4) AARP Foundation Tax-Aide Extranet page for volunteers – www.aarp.org/tavolunteers (case sensitive)

AARP Foundation Tax-Aide National Office Staff

| | | | |
|---|-------------------------|---|--|
| Vice President/National Director | Bonnie Speedy | bspeedy@aarp.org 202-434-2053 | All Topics |
| Assistant National Director Regions: North Atlantic, Eastern, Gulf | Marcy Gouge | mgouge@aarp.org 2102-434-2197 | Partnerships, grants and funding development, |
| Assistant National Director Regions: Plains, Pacific, Northwest | Dorothy K. Howe | dhowe@aarp.org 202-434-3204 | Leadership Development, Multicultural Outreach, Recruitment |
| Assistant National Director Regions: Great Lakes, Central, Western | Lynnette Lee-Villanueva | llee@aarp.org 202-434-6001 | Tax Training |
| Program Coordinator Region: New England | David Alexander | dalexander@aarp.org 202-434-6021 | Manual s and Guides |
| National Technology Manager | Veronica Coates | vcoates@aarp.org 202-434-2927 | E-filing software, hardware, security. Policy |
| National Operations Manager | DG Gulati | dgulati@aarp.org 202-434-6002 | Finances, Administration, Procurement, Systems Development |
| Sr. Operations Analyst | Miho Kikujo | mkikujo@aarp.org 202-434-6004 | Data and Systems Administration |
| Technical Support Analyst | Dominic Mazzotta | dmazzotta@aarp.org 202-434-7643 | Computer repair and other related technical, likes Images |
| Sr. Technical Support Specialist | Timothy Noonan | tnoonan@aarp.org 202-434-2038 | Data and Systems Administration Support; E-filing Communications, hardware, security |

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|---|--------------|---|--------------------------------------|
| Field Support Associate | Carley High | chigh@aarp.org 202-434-6032 | Operation and systems support |
| Field Support Associate Regions: Great Lakes, Central, Western, New England | Luis Sanchez | lsanchez@aarp.org 202-434-6003 | Volunteer support, expenses, rosters |
| Field Support Associate Regions: Plains, Pacific, Northwest, North Atlantic, Eastern, Gulf | Kim Smith | ksmith@aarp.org 202-434-3609 | Volunteer support, expenses, rosters |

AARP Foundation Tax-Aide (202) 434-6027 or (800) 424-2277
 AARP Foundation Tax-Aide FAX Number (202) 434-6026
 AARP Fulfillment Fax Number (703) 541-5921 or (703) 541-5922
 AARP number to Volunteer (800) 424-2277

AARP Foundation EIN #: 52-0794300 (as a non-profit 501(c)(3) foundation)

Grants Accounting Department (for expense follow-up):

Norman Spears (202) 434-3308

Grants Accounting FAX Number (202) 434-6486/6489

Volunteer Resources (202) 434-3200

Insurance & Risk Management Office (Volunteer Travel Accident Insurance & Site Business Insurance Certificates) - Albert Fierro (202) 434-3245 or

Lisa Hilton (562) 496-5206 (located in California)

Resource 6: AARP Foundation Tax-Aide Program Planning

Identify needs within the state and set specific goals and objectives (with no more than five each recommended) to improve and/or increase service. Use the knowledge and consider the advice of your State Management Team as you determine goals and action plans. The volunteer assessment forms and customer surveys also provide important feedback from which to develop future plans. Good fiscal sense and responsibility should be wired throughout state goals.

Following are many examples of goals and possible tactics. Some tactics use “X”s as placeholders for state appropriate numbers or percentages.

Increase quality of returns or site operations by ensuring:

- all local and site coordinators get the AARP Foundation Tax-Aide site guidelines and ALL volunteers receive the policy and procedures training
- 100% usage of the new IRS Intake/Interview and QR Sheet (Form 13614-C)
- 100% second person quality review
- two counselors at all sites by recruiting another Counselor or eliminating or consolidating XX percent of one person sites. (Consider using a traveling team of at least two Counselors to serve more isolated or low density areas.)
- 100% review of completed tax returns with the taxpayers
- increased e-filing by converting XX percent of the remaining paper sites to e-filing (each state to set a percent as a specific goal)
- networking X additional sites where printing is only done at the Quality Review station thereby ensuring 100% Quality Review
- Increase the minimum number of accepted e-filed returns required to retain an EFIN substantially from the 35 currently required.

Increase security by:

- emphasizing the confidentiality and security document at all trainings and its implementation during site operations
- networking at sites to minimize the number of computers with taxpayer data
- using TWO at all sites that have broadband access to the Internet
- upgrading to the new version of TrueCrypt is highly recommended. All computers used to for tax preparation in the program other than IRS computers should have TrueCrypt installed

Increase e-filing or e-filing efficiency by:

- consolidating smaller sites into larger sites open multiple days thereby having more effective computer utilization
- training all EROs using the PowerPoint presentation, especially on a validation process to ensure all returns are transmitted and accepted, or rejects handled appropriately
- converting XX% of the remaining paper sites to e-filing

Increase service capability by:

- targeting recruitment print Public Service Announcements (PSAs) during September, October and November in X districts most needing volunteers
- increasing diversity in both volunteers and clients by working with your AARP Foundation Tax-Aide national office staff person, state office staff and targeting a

specific area and/or race/ethnicity. AARP and AARP Foundation priorities are to reach African-American/Blacks, Hispanic/Latinos, and Asian-Americans.

- adding X new sites in X districts with low service numbers and where demographics support need for a site(s)
- adding Saturday or evening hours to X site(s) in each district. Extending hours into the evening and/or weekend is also a tactic toward recruiting a new group of volunteers who are not yet retired

Increase number of leaders by:

- ensuring areas of responsibility are well defined and sites manageable in size
- recruiting back-up EROs to help spread the workload
- recruiting Administrative Coordinators to reduce District Coordinator workload
- appointing a Partnership and Communications Specialist to help with volunteer recruitment, fundraising, and other communications
- appointing a Prospective Volunteer Specialist to take responsibility for the Volunteer Recruitment System and prospective volunteers.

Increase number of diverse volunteers throughout your state program by:

- placing volunteer recruitment messages in media serving multicultural communities
- working with community partners that serve a multicultural population to assist with volunteer recruitment among their group. AARP State Offices can often help with multicultural recruitment since it's a priority for the state as well.

9. It is important to consider the current state of the program before deciding what the goals will be. It may be more prudent to choose a few goals and focus effort versus selecting too many and being too stretched. Additionally, it may make sense to consider some goals before others. For example, include standard national goals on QR and Security at the local level and you may want to work on other quality or security improvement initiatives before tackling an aggressive increase in service goal. Also, before tackling an aggressive increase in service goal, make sure you have sufficient resources such as volunteers (leaders and counselors) and equipment. Increases in leaders and Counselors and resulting reimbursement for travel to training and sites can be supported by the budget at National. Equipment needs may not be dependent on the resources allocated or donated in any given year for equipment. Give your needs for equipment for growth to your Regional Coordinator through the annual equipment allocation process or earlier.
10. Consider meeting with each DC one-on-one and establish goals for the district. This allows DCs to be an active participant in the process and should help with their buy-in. District quantitative goals can then be rolled up by the State Management Team.
11. Your RC and Assistant National Director (staff at the AARP Foundation Tax-Aide National Office with responsibility for your state) and/or the volunteer committee for Tax Training, Technology or Leadership Development may be able to assist you and the state as well with planning and/or implementation needs.
12. Discuss your state's outreach plans (for new sites, clients or volunteers), especially to increase multicultural outreach, for the tax season with your designated AARP Associate State Director (ASD) for Community Outreach to look for ways to work together to achieve

maximum results. AARP Foundation Tax-Aide is a major means by which AARP addresses a financial strategy by making it easier for consumers to maximize financial resources as they age. States are likely to have strategies and plans for outreach and increasing financial outreach or multicultural outreach that may be very beneficial for AARP Foundation Tax-Aide involvement.

As a reminder and as is stated in the AARP Foundation Tax-Aide 2011-12 *Policy Manual* and Local Coordinator and Client Service Provider Digests:

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

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

13. Provide finalized state goals and action steps to the Regional Coordinator.
14. Communicate goals and steps to district and local volunteer leaders and, through them, to all site level volunteers.
15. See copy of the Sample AARP Foundation Tax-Aide 2011 Sample State Plan. (This sample is a modification of the State Plan developed by Georgia.)

Resource 7: Sample State Meeting Agenda

| AGENDA, XX1 STATE MEETING, OCTOBER XX (Day One), 2011 | | |
|--|--|--|
| TIME | TOPICS | PRESENTER |
| 8:15– 8:30 | Welcome, Agenda Review DC Introductions | XX, XX1 State Coordinator (SC) |
| 8:30- 8:45 | AARP Foundation Tax-Aide XX1, XX Region, National | XX, XX Regional Coordinator (RC) |
| 8:45-9:30 | National, Regional, State Issues XX1 ty2011 in Review | XXX, SC |
| 9:30-10:00 | ty2011 Training and Certification | XX, XX1 Training Specialist (TRS) |
| 10:005-10:15 | Break | |
| 10:15-11:00 | ty2011 Technology Issues | XX, XX1 Technology Specialist (TCS) |
| 11:00-11:15 | Volunteer Recruitment and status of prospects | XX, XXI Prospective Volunteer Specialist (PVS) |
| 11:15-12:00 | Partnership, Communications, Recruitment, Customer Satisfaction Survey, Multicultural, National and State Outreach | XX, XX1 Partnership and Communication Specialist (PCS) |
| 12:00– 1:00 | Lunch | |
| 1:00– 2:00 | IRS News | XX, SPEC Territory Manager (TM) XX, SPEC Sr. Tax Specialist, Relationship Manager |
| 2:00– 3:15 | 2011 AARP Foundation Tax-Aide Policies including Counselor and Site Guidelines, Quality Review, Security Document, etc. | XX, XX1 Administrative Specialist (ADS) XX, SC |
| 3:15- 3:30 | Break | |
| 3:30– 4:00 | Policies Continued | XX, ADS; XX, SC |
| 4:00– 4:45 | Break Out Groups – State and District Planning | To determine your group, check your sticker color |
| 4:45– 5:30 | Break Out Group Results | XX, PCS |
| AGENDA, XX1 STATE MEETING, OCTOBER XX (Day Two), 2011 | | |
| 8:30– 9:00 | Site Management, Production, Equipment Forecasts and Inventory | XX, SC; XX, TCS |
| 9:00- 10:15 | Admin I - Site Stats – New Procedures | XX, ADS and Video |
| 10:15-10:30 | Break | |
| 10:30-11:30 | Admin II - Portal, Extranet Site and Personnel Forms/ Reports Recognition of Volunteers | XX, ADS |
| 11:30-11:45 | Working with your TC | XX, TCS |
| 11:45- 12:30 | New ERO training - overview | XX, TRS; XX, TCS |
| 12:30– 1:00 | Wrap Up and ty2010 Margaret Drescher Award Sites Note to DC's: <i>If you want certificates printed, please email me a list.</i> | XX, SC |

Resource 8: Sample AARP Foundation Tax-Aide State 2011 Plan*

- Mission
 - To provide our clients a complete, secure and accurate tax return.
 - To provide rewarding experience for Tax-Aide volunteers.
- Objectives
 - 100% second person Quality Review on all returns.
 - 10% reduction in GA1 total expenses vs. 2010.
 - 120 returns/computer
 - 25 TaxWise Online Sites
 - 150 new recruits with emphasis on diversity.
 - Comprehensive communications/recruiting plan
- Georgia State Action Plan for 2011
 - Quality
 - > Usage of IRS Intake sheet at all sites.
 - > Second person quality review at all sites.
 - > Usage of AARP Foundation Tax-Aide Sign-in sheets at all sites.
 - > Client Facilitator at every site.
 - > Usage of Process-Based Training in all districts.
 - > Counselor training to include policy & procedure review.
 - > Counselor training to include GA1 One Page Plan.
 - > District Admin and Communication Coordinators to relieve DC workload.
 - > New sites to be e-file only, with min. 35 e-files (to maintain EFIN).
 - Value
 - > Reduce expenses by minimum 10% in each district:
 - * LC/DCs to evaluate counselor travel to minimize mileage costs.
 - # Have counselors report to sites closest to their homes.
 - # Non-reappointments if counselors live too far from sites.
 - * LCs can approve expenses up to \$150, DCs can approve up to \$300.
 - * Consolidate small, single day sites.
 - > Increase numbers of new counselors and leaders with communications plan:
 - * AARP mailing to select zip codes
 - * 2 inkjet messages in AARP The Magazine.
 - * Article in AARP GA State newsletter
 - * Potential Volunteer Coordinator follow up with all new potential volunteers.
 - * Increased local media coverage of AARP Foundation Tax-Aide program.
 - > Districts to achieve minimum 90% e-file rate.
 - > Achieve 120 returns per computer.
 - * Computers to be used minimum of 12 hrs./week
 - > Achieve 25 Tax Wise Online sites (currently 15).
 - Security
 - > All LCs trained on Site Quality Management.
 - > All EROs receive training.
 - > Flash Drives w Tax Wise and Truecrypt loaded to be used on all personal and site-owned computers (including home ERO computers).
 - > TWO & Network computers wherever possible.
 - > Turn off computers when not in use at site.
 - > No IDs or passwords on computers or in the cases.
 - > Taxpayer data retained at EFIN level only.

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- * No need to have taxpayer authorize us to retain data.
- * Adapted from GA State Management Team state plan. Thanks go to Richard Cramer, GA SC, and his team for developing their state plan and sharing it as the foundation for this sample state plan for your use.

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Resource 9: Meetings/Conference Calls/Webinars

At the discretion of each State Coordinator, depending upon resources and demographics of the state, one of two options is recommended for State Meeting planning:

| <i>Option 1</i> | <i>Option 2</i> |
|--|--|
| State Coordinator holds state meeting(s) with all District Coordinators. Then, District Coordinators hold district meetings with their Local Coordinators. (Overnights for DC allowed.) | State Coordinator holds meetings throughout the state with District and Local Coordinators attending the one nearest them. (No overnights for all LCs and most DCs allowed.) |

To initiate this process, the requester (State Coordinator or other assigned leaders as applicable) should send all meeting specifications to the Regional Coordinator and Field Support Associate assigned to his/her region. Regional Coordinator approval is required.

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

Purchase Orders for meeting requests

A request for a purchase order to arrange for National Office direct billing is highly recommended to be used for state meetings as well as Instructor workshops at the state level. This process will:

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

Force Majeure

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

Indemnification

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

- Enable the National Office to coordinate payment of the hotel bills more effectively, and
- Minimize the costs that volunteers may incur directly that are reimbursable.

Quite often the hotel's contract (as opposed to AARP's standard contract) is used to produce the purchase order. For the SC who wishes to use a purchase order, it would be timelier if they could have the hotel include the standard AARP language (Force Majeure and Indemnification) in their contract that is provided above to produce the purchase order. Inclusion of this language at the beginning of the process will shorten the processing time to completion of the purchase order.

The National AARP Foundation Tax-Aide Office will coordinate with the AARP Procurement Department (after receiving Regional Coordinator approval) to ensure that all necessary information is provided within the contract and obtain the appropriate signatures. This process typically takes 10-20 business days from receipt of the contract at the National Office; but may take longer if information is incomplete or issues need to be negotiated with the hotel. If a hotel/motel requests documentation, in lieu of the customary government ID card, the National Office can provide a copy of the Cooperative Agreement cover sheet, including the application page stating the lodging rate policy. AARP Foundation Tax-Aide also qualifies for exemption from federal taxes; the 501(c)(3) Federal Employer Identification Number is 52-0794300.

The National Office will provide the PO to the State Coordinator as it becomes available. A copy of the purchase order will be faxed to the host facility directly from the AARP Procurement department.. Purchase orders should be used for volunteer lodging and/or meals. If volunteers incur additional meal expenses that can not be charged to the master purchase order with the hotel, they should submit their expenses with appropriate receipts on an Expense Statement. If a purchase order was not used, the State Coordinators should submit major meeting expenses that they paid directly on an expense statement accompanied by a list of meeting attendees and receipts.

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

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

Webinars: Meetings and instruction conducted over the Internet are becoming

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increasingly popular and can be available for state's use through Microsoft Live Meeting. Contact your Field Support Associate and Regional Coordinator if you are interested in exploring Microsoft Live Meeting. Webinars do require some additional planning and education, but can be a good tool for SMT meetings, state meetings, Instructor Workshops, or ad hoc meetings and instruction.

Resource 10: Multicultural Outreach

AARP Foundation Tax-Aide practices an inclusive volunteer recruitment policy. Increasing our outreach to multicultural volunteers and taxpayers is critical to both long-term success in terms of overall numbers served as the country becomes more multicultural as well as our ability to secure funding. Most of all, being inclusive of all people is simply the right thing to do. Recruitment of Counselors and leaders from diverse populations should be stressed. General recruitment must be done on a non-discriminatory basis without consideration of race, ethnicity, religion, gender, sexual orientation, or age.

SCs should remind DCs and local leaders of our inclusive volunteer recruitment policy to ensure compliance. Encourage outreach into multicultural areas where volunteer recruitment and site development needs exist. Possible options include:

- One of the lessons learned from the Volunteer Recruitment System was that a disproportionate number of diverse prospective volunteers were being rejected because they were working and were not available during normal business hours. In order to utilize those prospects and to also serve taxpayers who are employed, work toward opening one site per district during evening and/or weekend hours.
- Use the data from the state/split state analysis of the Customer Satisfaction Survey done in 2011 compared with U. S. Census data to gauge how you are doing in serving diverse taxpayers compared to their numbers in the state/split-states' general population. When looking at places to recruit volunteers or open new sites, consider looking for opportunities to partner with community organizations serving multicultural populations including those of diverse ethnicities, bilingual in English/Spanish or Asian languages as well as other languages, and people with disabilities. Ask for the organization's assistance with recruitment.
- Encourage recruitment of bilingual counselors and non-counselors (interpreters) in highly diverse areas to meet the needs of non-English speaking customers. Order and utilize Spanish recruitment materials, which include: Recruitment Brochure – D17222, Recruitment Poster – D18158, recruitment ad slicks – D17482. There are new recruitment flyers and 2 ½ minute video targeting African-American/Blacks that you can order from Dorothy Howe, Assistant National Director (dhowe@aarp.org or 202-434-3204). There is a video targeting African-American/Blacks features James Brown, NFL announcer.
- When using the 1-888-OUR-AARP (1-888-687-2277), prospective bilingual volunteers or Spanish-speaking taxpayers are able to speak to a Spanish-speaking assistor at the AARP Call Center.

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- Recruit sign language interpreters as counselors and non-counselors to assist as needed if you have large numbers of hearing impaired taxpayers near your site.

Multicultural Outreach with AARP State Offices – Multicultural outreach is an AARP-wide goal. Your AARP State office may have ongoing initiatives with community organizations that you may be able to utilize when looking at new site development or volunteer recruitment. Discuss your state's multicultural outreach plan with your AARP State Director or designated Associate State Director or ask them if they have a multicultural outreach plan where it might make sense to consider integrating AARP Foundation Tax-Aide.

In 2010, AARP Foundation Tax-Aide offered multicultural awards for a total of \$50,000 to seven split-state programs for multicultural outreach. They were Boston, MA; Bronx, New York; Philadelphia, PA; Atlanta, GA; Detroit, MI; E. St. Louis, IL; Los Angeles, CA. Reports of their very successful efforts will be posted to the Extranet under the Recruit/Promote tab.

Resource 11: In and Out of Scope

Note to SCs: Volunteers should not prepare returns outside of the scope of the program. To do so puts them outside the protection of the Volunteer Protection Act.

-SCs may authorize counselors to be trained and certified in Military/Special Issues of the IRS training materials.

Out of Scope

AARP Foundation Tax-Aide helps low-and moderate income taxpayers, with special attention to those 60 and older. Volunteers are trained to assist in filing tax forms and certain schedules, including Form 1040, and certain schedules and forms. Taxpayers with complex tax returns or the Counselor feels they do not have adequate training or knowledge are advised to seek paid tax assistance or from another counselor who is qualified to do the return. Under the Volunteer Protection Act, AARP Foundation Tax-Aide volunteers must stay in the scope of the program and do returns that they have received training. Please see the list below for items that volunteers have been trained to do under the guidelines of the program.

| <u>Can Prepare</u> | <u>Can NOT Prepare</u> |
|---|--|
| <p>FORMs and Schedules:</p> <ul style="list-style-type: none"> • 1040 with Schedules A, B, and D • Schedule C up to \$10,000 expenses (Schedule C has same requirements for CEZ – no employees, no inventory, no losses or depreciation, etc) • Schedule EIC and EIC Worksheets • 1099 Misc (box 7 nonemployee compensation is reported on Schedule C/CEZ) • 1099Misc (box 1 or 2 - rents, royalties, reported on Schedule E with no expenses, depreciation) • 1099 Misc (box 3 other income is reported on 1040 Line 21) • 1040-ES (Estimated Payments) • 2441 (Child & Dependent Care) • 5405 (Repayment of FTHBC) • 8283, Section A, Part 1 – non-cash contributions to charity exceed \$500 but less than \$5000 • 8379 (Injured Spouse) • 8606 (Nondeductible IRA) Part 1 • 8880 (Qualified Savings Credit) • 8812 (Additional Child Tax Credit) • 8863 (Education Credits) • 8949 (Sale or disposition of Assets) • 9465 (Installment Agreement) | <p>Schedule C (Business Profit and Loss) if a loss or expenses exceed \$10,000</p> <p>Complicated Schedule D without proper paperwork (Capital Gains and Losses)</p> <p>Schedule E (Rental Property) with expenses, including depreciation</p> <p>Schedule F (Farm Income)</p> <p>FORMs: 2106 (Employee Business Expense) 3903 (Moving Expenses) 8615 (Minor's Investment Income)</p> <p>Portions of Schedule A's and B's that are not included in our training</p> <p>Schedule K-1's that involve depreciation or deductible expenses</p> <p>Other rental income or business income</p> <p>*HSA/COD: A separate on-line training module and certification test is provided for</p> |

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- **1040X (Amended Returns, if trained in the tax year being amended)**
- **Schedule K-1 only for interest, dividends, cap gain distr, & tax exempt interest; and royalties (Sch B, D, E)**
- **Cancellation of Debt - 1099-A/ 1099-C and Form 982 – if trained and certified***
- **Health Savings Accounts – Form 1099-SA and Form 8889 – if trained and certified***

certification in handling each of these modules in our program. Only counselors who have been certified on one or both of these modules may prepare returns containing HSA and/or COD respectively.

Resource 12: Volunteer Expenses

Although the expense statement forms are available in an electronic format, the processing of all expense statements at the National Office is still a manual one. Due to current infrastructure capacity limitations at the National Office, submission options for the excel version of form E234 are specific based on the highest position held. These options consist of the following:

1. All Volunteer Positions reporting to the SC along with SCs and members of the NLT may have their supervisor submit their expense statement to the national office from their official email account. In prior years, volunteers holding the position of DC as their highest position were not provided the option to have their expense statements emailed. We are happy to be able to extend this convenience to our DCs this year.
2. All other volunteers should submit their expense statement, with supporting receipts as required, via hard copy to the National Office for processing.
3. Regardless of the submission method, the requests must be approved by supervisors, as indicated by signature and ID number, and must include any and all applicable receipts in support of the amount being requested. If submitted electronically, care must be exercised to insure that images are clear and easily readable.

There have been several process improvements in the volunteer expense reimbursement process over the last few years, and we will continue to improve the current processes AND build automated processes via the Portal. A Volunteer Expense Reimbursement Committee has already been formed to assist the National Office with short and long term improvements. As new functionality becomes available, we will release the appropriate communications.

There are some common errors in completing expense statements that have an impact on how quickly an expense form is processed. To assist the National Office to help volunteers receive payments as quickly as possible, below is a list of the most common things that delay processing of expense statements.

Top Things that Cause a Delay in Processing an Expense Statement:

1. Header information missing or not clear
 - a. Volunteer ID number, state/split, position code
2. Volunteer is not listed in VMIS, or they have no active assignments in VMIS. A volunteer *must* have an active assignment in VMIS to receive reimbursement.
3. Address listed is different from the address in VMIS. The √ helps with seasonal addresses, but does not help if the address listed is completely different from any listed in VMIS.
4. Mileage detail. Exact dates, number of miles, number of trips, and current rate used. Remember that the mileage rate is reviewed and re-evaluated each year and is subject to change. The correct mileage rate will be posted on the AARP Foundation Tax-Aide Volunteer Extranet at www.aarp.org/tavolunteers
5. Wrong activity codes. Each and every activity for which a volunteer is requesting reimbursement must have an identified activity code (shown in the “Grouped Activity Codes” section in the illustration above).
6. Requesting flat rate when itemized statement already submitted. Remember that a volunteer can only get one type of reimbursement for the year – either a single flat rate

- OR itemized reimbursement. They *cannot* get both. Flat rates are \$50 for leaders and \$35 for non-leaders.
7. Requesting itemized reimbursement when a CFR signed or flat rate statement was already submitted.
 8. Requesting flat rate *and* itemized on same statement.
 9. Missing signatures and/or supervisor ID number.
 10. Using wrong titles/codes for assigned positions. Note that volunteers should use their highest position when requesting reimbursement. Position levels are shown by numbers in front of titles on both the paper and Excel versions of the expense statements (current version of the expense statement only). Volunteers who hold more than one title should select the title corresponding to the highest numeric level assigned on the form.
 11. Extraordinary expenses requiring explanation, justification and/or approval by SC or TCS.
 12. Lack of documentation or receipts that *clearly* support the amount of reimbursement being requested. Receipts should be securely taped (all four sides/no loose edges) to an 8.5 x 11 piece of paper, not stapled. Stapled receipts must be unstapled and reattached with tape by National Office staff before they can be sent to Accounts Payable for processing.
 13. Submitting multiple requests for the same expenses if not asked by National Office staff to do so.

Counselors, EROs, and Client Facilitators are eligible for reimbursement *ONLY* for:

1. F = Flat Rate of \$35, **OR**
2. T = Itemized Expenses for transportation costs to and from local training location.
3. I = Itemized Expenses for transportation costs to and from tax sites during the tax filing season.

These expenses for non-leaders can still only be submitted after the tax season.

Other Expense Items/Topics

1. SC must establish \$ limit for counseling travel – and provide that information to their Regional Coordinator *and* the appropriate Senior Field Support Technician assigned to their region at the National Office.
2. SC approval for reimbursement for travel to isolated sites (30+ miles roundtrip). This approval should be noted/attached on the expense statement.
3. Volunteer reimbursement for shut-ins/homebound persons can only be for taxpayers who are age 60+ or older and are limited to a maximum reimbursement of 30 mile round trip
4. Leaders can submit statements anytime for expenses other than “T” expenses. However, quarterly submissions are strongly recommended.
5. Well in advance of expense season, encourage volunteers to set up direct deposit of their reimbursements. This reduces the time it takes for reimbursements to reach volunteers.
6. Excel versions of the expense forms are posted on the Extranet and can be used by all volunteers. Supervising leaders must review expense statements carefully for

completeness, accuracy and compliance with these policies before approving and forwarding them to the National Office for payment. They have the authority to decline unreasonable or out-of-policy expenditures.

7. In exceptional circumstances, if a volunteer cannot wait for the normal reimbursement cycle, the State Coordinator may authorize an advance payment.
8. Inquiries about outstanding expense statements or other expense questions should be made by the SC or ADS to their Sr. Field Support Technician.
9. Regardless of the nature of the expense reimbursement being requested, volunteers must submit their reimbursement requests within a timely basis in association with the completion of the grant cycle (October of each year). Failure to submit requests for reimbursement in a timely basis may result in the *denial* of the reimbursement. Volunteers must make every effort to submit any and all requests for reimbursement no later than October 31st of each grant year.
10. During the heavy reimbursement period of April 15 – June 30, it can take 4 +/- weeks from the time the National Office receives a reimbursement request until the reimbursement is received by the volunteer.

Donated Funds Tracking and Reporting

Care must be exercised to insure that donated funds are properly identified for each state/split state. Checks should be submitted to the National Office marked to show the state/split state for which they are intended.

Donated funds may be expended for any reasonable purpose that furthers program objectives. They may, for example, be used for the purchase of needed equipment such as file cabinets, shredders and computer carts not allowable for reimbursement with AARP Tax-Aide funds.

Expenses must be identified by activity code (S for computers and printers, Z for other equipment and supplies). Reimbursement requests must be approved by the SC. A reimbursement request from an SC must be approved by their Regional Coordinator.

On a monthly basis, the National Office will provide, via email, a Donated Funds Detail Activity Report which will include the current balance and all expense and donation activity for each split-state from the beginning of the year through the report date. The SC should contact the National Office with any question related to donated funds activities such as a missing donation, or incorrectly charged expenses for investigation and correction.

Resource 13: Allocation

The allocation process for equipment was created in 2008. Equipment defined in the Allocation process is all AARP purchased and donated laptops and printers as well as all locally donated computers and printers. The allocation of IRS Depot computers will remain the same by region as it currently is this tax season. The Allocation process will only concern equipment and/or money donated to the program. The process is divided into two (2) Categories:

1. Category 1: Equipment Replacement and Repair (Highest Priority).
 - a. AARP Purchased Equipment will be considered for replacement first. Current policies now being used would stay in place to use as the criteria for repair and replacement of AARP purchased equipment.
 - b. Only AARP Foundation Tax-Aide and locally donated equipment that is on the Inventory sheet(s) submitted to the National Office will be considered for replacement. The equipment must have been in active use for preparing returns during the previous tax season. Laptop specifications must be at the Minimum Operating System Requirements as specified by AARP Foundation Tax-Aide for the current tax season to be considered
 - c. Computer replacements can occur during the tax season using a small pool of computers retained at the National Office. Only the TCS can request computer replacement during the tax season. The TCS will copy the RC and SC on the request. The TCS, with concurrence of the SC, may designate a second individual to assist in this process. The current policy now being used for repairs of equipment will be used for repairs and repair limits where deemed appropriate. Information on this policy will be located in the Technology tab on the Extranet. Printer replacement can also occur during the tax season through the consumable vendor, but must follow the criteria above, and can only be requested through the state representative or their back-up.
2. Category 2: Due to funding limitations and a need for the program to prioritize hardware needs for the following hardware needs have been added to Category 2. These equipment needs will be addressed first if additional funding is available:
 1. Converting paper sites to e-filing
 2. Replacing the 585 computers that cannot be upgraded to Windows 7.
 3. Expansion will stay on the list as a third tier priority at this time.
 - a. Expansion (adding new sites and/or growing current sites.) Please note this category will only be used if there is additional equipment available after Category 1 has been satisfied.
 - b. Regions and states may develop their own forecasting methodology. The forecast information for the State must be forwarded to the RC who will forward the Regional Forecast to the National Office. The Regional forecasts are tentatively due by early August to the National Office.
 - c. Regional Forecast will be assessed based on available equipment and /or funding.
 - d. Annual update to the forecast will be needed and re-assessed every year. The number of e-files will be used in the determination of meeting yearly forecast and for receiving additional equipment request for the next forecast year.

Resource 14: Site Visits

During the season, the SC is encouraged to conduct site visits. A mix of various types of sites should be visited (small, large, desktop versus Taxwise online, well managed and those with challenges). Please be fiscally conservative when making these visits. Throughout the SCs tenure sites can be visited in various parts of the state. Site visits are also a good opportunity for leadership development for your State Management Team and District Coordinators who can interact with volunteers at sites where they may be less familiar.

The visits will generally involve several components:

- Thanking the volunteers for the work they do
- Addressing issues that site, or the leaders for that site have
- Conducting a brief audit of site operations.*
- Encouraging leaders of the site to enhance any aspect of the operation (networking, using a client facilitator, ensuring thorough quality reviews, etc.).

*Some guidance: A site visit should review that the site is following all policy and procedures, similar to the Quality Site Review that the IRS may do. Are the site times listed correctly in VMIS? Are procedures being followed with respect to quality review, and client confidentiality? Are the correct reference materials in use? Is the equipment secured, both mechanically, and with correctly formatted passwords? A sampling of clients may also be beneficial regarding how they are being treated, were their returns prepared timely and accurately, etc.? A program standard review form will be provided to all SCs in January prior to the beginning of the tax season for use when conducting site reviews.

Resource 15: Responding to Taxpayer Inquiries regarding their tax returns

Taxpayers contact AARP for many reasons, and in a variety of ways throughout the year after they have had their taxes prepared at an AARP Foundation Tax-Aide site. This contact may be the result of a letter they received from the IRS saying that their return had been done incorrectly, their return was not filed, or another issue regarding the preparation of the return. In these circumstances they often want AARP Foundation Tax-Aide to explain the problem, or assist them to file an amended return. On the other hand, the taxpayer might want to report a problem at a tax site, or complain as to the service that they received. During the season when the tax site is still open, taxpayers may contact the site leader, contact the host site where the taxes were prepared, or call/email or send a letter to the AARP national office. Even after the season, inquiries may come into AARP national office, the state office, or the host site.

AARP Foundation Tax-Aide has an obligation to respond to taxpayers regarding returns we have prepared. Likewise, Tax-Aide has a responsibility to respond to concerns or complaints voiced by taxpayers or volunteers. The SC, along with the LC and DC, are key players in gathering the facts and determining what action needs to be taken.

During the season there are a number of volunteer leaders who can respond to taxpayer inquiries as they are received, but it is also important to have a response after the season. Therefore, someone in each state should be available to respond to taxpayer concerns at any time of year. Some states have sites that are open year-around, others have volunteers who provide taxpayer assistance after the season. In any event, the SC is normally the primary contact for taxpayer inquiries. If you are not going to be available at any point then there must be an alternate contact established so that responses can be made timely.

If the SC receives a taxpayer inquiry that involves another volunteer, then the SC should contact the volunteer to gather facts about the situation. The SC should not provide the other volunteer's contact information for the taxpayer to contact him/her directly. The SC should ensure that the personal information (phone numbers, emails, addresses, and last names) of other volunteers are protected from inappropriate contact from the public. Refer to the notes below for actions that you should take as you gather the facts and resolve the inquiry.

If a taxpayer makes an inquiry to the national office, then the SC is notified and given as much information as is available so that a review of the inquiry can be done. The Regional Coordinator is also given notice of the inquiry.

Responding to these inquiries is determined by the type of inquiry that is received:

Low level inquiries:

This level covers those circumstances where a taxpayer has concerns about the preparation of his/her return. The SC or designated volunteer should meet or talk with the taxpayer within three days to review the return and all relevant documents. If you cannot initiate the review within this time frame, then you should at least contact the taxpayer to let them know when you can do so.

When taxpayers do not receive a contact within three days they often escalate the inquiry, which can result in more time and energy being required to resolve the issue. It is also important to remember that taxpayers are understandably worried when they receive a letter from the IRS, and they will worry until they receive a contact.

Possible scenarios that fall into this level of inquiry include:

- Explaining to the taxpayer that the return was correctly prepared. This may result in the taxpayer having to pay tax, or fees to the taxing authority.
- Explaining to the taxpayer that the return was incorrectly prepared. This may be because the taxpayer didn't bring all relevant documents when the return was done, or gave incorrect/incomplete information on the intake sheet. You will need to explain to the taxpayer why the additional tax is due. If the taxpayer requests, an amended tax return can be completed within the time frame requested by the taxing authority. If there is a penalty and/or interest assessed due to actions by the volunteer, then you may write a letter to the IRS asking that the fees be waived (see sample letters)
- Explaining to the taxpayer that it appears that the IRS is in error. In this situation, you may assist the taxpayer to write a letter of explanation to the IRS, but there is no obligation to do so. Other resources to assist the taxpayer to resolve this type of issue include the Taxpayer Advocate service, or the low income tax clinics located in some areas of the country that provide assistance with taxpayer issues.

Note: The taxpayer is always obligated to pay the correct taxes due. The taxpayer is responsible for the return, which is prepared, signed and e-filed with the assistance of Tax-Aide volunteers. Even if a volunteer made the error, AARP Foundation Tax-Aide volunteers must not accept responsibility for the error. There should NEVER be an admission that AARP Foundation Tax-Aide or a volunteer made an error, or a promise that the taxes, interest or penalties due will be paid by AARP Foundation Tax-Aide.

You do not need to complete an Incident Review Form for low-level inquiries. Protocol (*See Operational Guidelines*) requires that your Regional Coordinator know about the resolution of each taxpayer contact. These incidents will be tracked to see if there is a training issue that has been identified and/or to make certain that all concerns are addressed with the taxpayer.

Responding to Taxpayer Inquiries Regarding Issues Other than their Tax Return

Higher Level Inquiries:

The two protocols within this category cover those circumstances where there is a substantial violation of the Volunteer Standards of Professionalism (*Resource 17*) or where a taxpayer reports a serious issue regarding the behavior of a volunteer or the taxpayer's experience at a site. In these circumstances, the **Protocol for Incident Reviews** should be used. (*See Operational Guidelines*).

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Under this protocol an Incident Review Form will be initiated by the Site or District Coordinator upon notice that one of the following incidents has occurred at a tax site:

- An accident has occurred at the site resulting in physical injury to a volunteer or a taxpayer
- A volunteer or a taxpayer has fallen ill at the site causing 911 to be called
- There is a confirmed violation of the Standards of Professionalism by a volunteer
- There is a confirmed violation of the Taxpayer Responsibilities by a taxpayer that resulted in either the taxpayer being told to leave the site and/or the police are called to the site.
- There is a complaint voiced by a taxpayer that involves an allegation of inappropriate action as listed in the **Enhanced Protocol** section of the Protocol for Incident Reviews by any volunteer or other taxpayer.

Depending on the initial facts, the review may be led by the SC or by the national office. This phase is the in-depth fact-finding, and should include notes and interviews with all parties who may be involved, including potential interviews with the site host and/or site leader to obtain additional information. The initial pages of the form are completed at the beginning of the fact gathering, and then additional pages of the form are completed as the fact gathering phase concludes. This allows the form to be updated as new information is learned, and provides a full snapshot of the review/resolution of the inquiry. See the Incident Review form (*Operational Guidelines*) for specific instructions on how to complete the form.

When obtaining information from the taxpayer, it is often helpful to ask at the end of the conversation, "What would you like us to do?" if it is not clear during the prior conversation. Do not promise that we will do what is requested. Sometimes a taxpayer wants to complain about a volunteer, or about events at the site and all they want is to let someone know about the situation. In these cases, the resolution of the inquiry is that the volunteer will be counseled about the incident, or that volunteers will be trained on how to handle a specific situation. Pursuant to the Incident Review Protocol, you will discuss the incident with the RC and/or AND/Program Coordinator to determine the most appropriate resolution of the problem. These forms will be completed and retained at the National Office for future reference if necessary.

Enhanced Protocol:

In the following circumstances, the National Office staff will be responsible for determining how the review of the incident will be conducted:

- A volunteer is arrested and/or charged with a crime;
- A volunteer improperly touches or sexually harasses a taxpayer or another volunteer;

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- A volunteer engages in an aggressive act (verbal or physical) toward a taxpayer or another volunteer, as reported by a taxpayer to the Site Coordinator, or that is witnessed by or overheard by the Site Coordinator;
- A volunteer engages in inappropriate fiscal conduct (e.g. solicits business from taxpayers, accepts money for tax preparation services, or uses information obtained from a taxpayer for personal gain or criminal activity);
- A volunteer or taxpayer indicates that he/she plans to contact a lawyer or the media regarding an issue;

Pursuant to the Enhanced Protocol for Incident Review, the initial pages of the form are completed, and forwarded to your RC, who will then forward to the national office within 1 business day.

Response time is often critical in these cases, so do not hesitate to call the RC to ensure that he/she is aware of the situation and can inform the national office as appropriate. The fact-finding phase in these cases will usually be supervised by the RC, as these issues need to be handled very carefully. It is important that volunteers not gossip or discuss these situations among themselves, and that only minimal information is shared. The RC and national office staff will often discuss these cases with AARP's Office of General Counsel or other AARP staff who will direct the scope and course of inquiry.

**Resource 16: Standard Letters Addressed to IRS Requesting
Penalty Waiver**

The AARP Foundation Tax-Aide program has two standard letters addressed to the IRS requesting a waiver of penalty and/or interest due to the fact that the:

- (1) tax return was not e-filed as promised the taxpayer or
- (2) the IRS changed the return and the taxpayer now owes additional taxes.

These letters are to be used as written for the very specific situations cited and without any edits and only inserting pertinent information relating to the facts of the particular case to clearly identify the taxpayer and the site. You may not adapt these letters for other "errors."

DATE

This letter is in reference to the XXXX tax return for (Taxpayer's name), SSN XXX-XX-XXXX, which was prepared by the AARP Foundation Tax-Aide volunteers at the (named site). AARP Foundation Tax-Aide is an IRS supported Tax Counseling for the Elderly grantee where volunteers assist low- and moderate income taxpayers, with special attention to those age 60 and older, with free tax return preparation assistance, including e-filing.

(Taxpayer) came into the AARP Foundation Tax-Aide site to obtain assistance with his/her Federal and state (if applicable) tax return(s). He/She requested automatic debit from his/her account for the amount owing on his/her Federal return. Unfortunately and inadvertently, we did not electronically file the return as he/she thought we were doing. He/She did not realize until recently that the return was never e-filed. The error was ours. He/She had the reasonable expectation that the return would be e-filed, and the balance owing debited from her account. We are, therefore, asking for a waiver of the penalty assessed against this taxpayer in the amount of \$xxx on this return. If you require any additional information please feel free to contact me at (SC contact telephone #).

Thank you for your attention to this matter.

Sincerely,

SIGNATURE

Name, State/Sub State
State Coordinator

AARP Foundation Tax-Aide

DATE

This letter is in reference to the XXXX tax return for (Taxpayer's name), SSN XXX-XX-XXXX, which was prepared by the AARP Foundation Tax-Aide volunteers at the (named site). AARP Foundation Tax-Aide is the nation's largest free, volunteer-run tax assistance and preparation service available to low and moderate income taxpayers, with special attention to those age 60 and older. Approximately 35,000 AARP Foundation Tax-Aide volunteers, trained in cooperation with the Internal Revenue Service, now help over 2.6 million taxpayers file their federal, state and local tax returns each year.

The return has been changed by the IRS, and the taxpayer now owes additional taxes. They have also been assessed penalties and interest in the amount of XXX. We are, therefore, requesting a waiver in this amount on the return.

If you require any additional information, please feel free to contact me at (SC contact telephone #).

Thank you for your attention to this matter.

Sincerely,

SIGNATURE

Name, State/Sub State
State Coordinator
AARP Foundation Tax-Aide

Resource 17: Standards of Professionalism

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

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

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

Standards of Professionalism

1. A hallmark of professionalism is to limit conversations to topics necessary to accurately complete an income tax return. Discussion of politics, race, nationality, gender, sexual orientation, gender identity, religion and the impact of income tax policies are inappropriate, since each of them can become an unnecessary source of conflict between volunteers and taxpayers.
2. Treat all taxpayers equally and with courtesy regardless of their race, nationality, gender, sexual orientation, gender identity or religion.
3. Follow AARP Foundation Tax-Aide policies at all times. Only prepare tax returns that are identified as being "In Scope," regardless of any additional knowledge of income tax law that you may have. **There are no exceptions to this policy** since if you do not follow this policy you will be working outside the protection of the Volunteer Protection Act and will be personally liable for your actions.
4. All income tax returns will receive a quality review by a second IRS-certified volunteer in the presence of the taxpayer. This is a required part of AARP Foundation Tax-Aide tax preparation process and there are no exceptions.
5. Do not discuss or share a taxpayer's information with anyone who does not "need to know" in order for you to complete the return.

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6. When an issue arises regarding the completion of a taxpayer tax return that requires consulting another volunteer, please discuss the issue (without mentioning the taxpayer's name) away from the taxpayer and in a low voice; this ensures not only the protection of the taxpayer's privacy, but also that any difference of volunteer opinion is resolved in a way that sustains the taxpayer's confidence.
7. If a taxpayer should become angry, do your best to diffuse the situation. If that is not successful, move the discussion to a quiet area, if possible, and immediately involve the site coordinator.
8. Provide appropriate needed assistance to those with a disability to ensure they feel welcome at your site and that their specific needs are accommodated. If requested assistance is not readily available, report the concern to your site coordinator who will involve the district coordinator and others as appropriate.
9. Do not provide the full name, address, phone or email information for any AARP Foundation Tax-Aide volunteer to a taxpayer or agency. Refer such inquiries to your site coordinator who will respond.

Resource 18: Working with AARP State Offices

Many SCs have excellent and long-standing working relationships with their AARP State Office. We support that and don't want to interfere with that relationship. We encourage SCs who do not have a working relationship with their state office to initiate contact with the State Director. Call your AARP Foundation Tax-Aide National Office staff lead if you need assistance with an introduction or strengthening a relationship.

Many state offices provide a great deal of assistance to AARP Foundation Tax-Aide. Because of the priorities in the organization, it's even more of a win-win for both sides when you collaborate with the program in your state than it has been in the past. AARP Foundation Tax-Aide is a big presence in 6,500 communities across the country. Some things that state offices do to support AARP Foundation Tax-Aide:

- Provide space for meetings and/or training, serve as a site, provide office space for volunteers
- Send out press releases written by AARP Communications or create their own about volunteer recruitment in the fall or that the season is starting in the winter and/or do other recruitment or promotion activities such as email to AARP members
- Nominate AARP Foundation Tax-Aide volunteers for AARP's Andrus award or other recognition
- Invite AARP Foundation Tax-Aide volunteers to AARP Andrus award recognition event or to participate in brain-storming on issues in the state, serve as advisors, etc.
- Copy materials for training, events, meetings
- Purchase/provide items needed by the program, eg flash drives
- Provide assistance in multicultural outreach by identifying community partners, recruiting diverse volunteers and other things.
- Store equipment out of season.

Resource 19: Appointment and Non-appointment Letter Samples



September 15, 2011

Mr. Joe Smith Volunteer
1234 Any Street
Anytown, USA

Dear Joe,

This is to confirm your appointment as *(list of position)* of the AARP Foundation Tax-Aide program effective July 1, 2012 and ending June 30, 2013. Your immediate supervisor will contact you to ensure that you receive appropriate information and training for your leadership position. We're happy to confirm this appointment, and look forward to working with you this season.

Personalized identification labels to use on expense statements are included. You will be collecting more materials as the season progresses – these are just to start you off.

We'll be facing the challenges and experiencing the rewards of this program together as we move through the upcoming season. When we're done, you'll have contributed to helping more than two million people with their taxes. You'll also appreciate the experience of working with the exceptional people who make up the AARP Foundation Tax-Aide program.

Your volunteer ID number is 00-000-0000.

Enjoy!

Sincerely,

Bonnie Speedy
Vice President and National Director
AARP Foundation Tax-Aide

cc: *(Name of State Coordinator for this area)*



September 15, 2011

Mr. Joe Smith Volunteer
1234 Any Street
Anytown, USA

Dear Joe,

I want to thank you for the many years of dedicated service you have contributed to the AARP Foundation Tax-Aide program. The growth and success of the program is due in large part to the efforts of volunteers like you.

As I am sure you will agree, it is now time to allow other volunteers to assume a leadership role and give them the opportunity to grow in the program. For this reason, we will not be renewing your appointment as (*name of position*), but we hope you will give your successor all the help and support you can to ensure a smooth transition.

You have our best wishes for your continued health and happiness.

Sincerely,

Volunteer Leader's Name and Title
AARP Foundation Tax-Aide

Glossary

| Term | Explanation | Origin if outside of AARP Fdn 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 AARP Foundation Tax-Aide 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 AARP Foundation Tax-Aide 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.) | |

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| 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 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 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. | |

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| 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). | |

State Coordinator's Guide

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| 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 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 |

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| 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 AARP Foundation Tax-Aide 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 |

(D18923) 0911

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