

# AARP Foundation Tax-Aide

**Published by the AARP Foundation Tax-Aide Program.**

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

**2011-2012 Training Guide  
Information for Training Specialist and Instructors**

**Last updated: Oct 1, 2011**

Website for the public: [www.aarp.org/taxaide](http://www.aarp.org/taxaide)

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

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Annually!*

**AARP**<sup>SM</sup>  
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## *AARP Foundation Tax-Aide Training Guide*

This guide is intended to be an aid to the Training Specialist and Instructor. It provides guidance to Instructors for planning and implementing the training program for certification of all volunteers in the AARP Foundation Tax-Aide program.

There are additional training resources, manuals and publications that should be used in conjunction with this guide, including the PowerPoint slides prepared by the NTTC, the AARP Foundation Tax-Aide Policy Manual and Operational Guidelines, State Coordinator Guide, as well as IRS publications which can be direct ordered from the IRS or are available on the IRS website, [www.irs.gov](http://www.irs.gov).

This document provides guidelines for Training Specialists and Instructors for AARP Foundation Tax-Aide training and Counselor certification. Section A covers general guidelines for both the TRS and Instructors. Section B covers the guidelines specific to the TRS and Section C covers the guidelines specific to Instructors. For simplicity and consistency, this guide will use the following acronyms rather than full words:

|      |  |
|------|--|
| ADS  | Administration Specialist (State)                                  |
| DC   | District Coordinator   |
| ERO  | Electronic Return Originator (Site)                                |
| LC   | Local Coordinator (Site)   |
| L&L  | Link and Learn   |
| NLT  | National Leadership Team   |
| NTC  | National Tech Committee  |
| NTTC | National Tax Training Committee                                    |
| PBT  | Process Based Training   |
| QR   | Quality Review   |
| RC   | Regional Coordinator   |
| SC   | State Coordinator  |
| SMT  | State Management Team  |
| TC   | Technology Coordinator (District)                                  |
| TCE  | Tax Counseling for the Elderly                                     |
| TCS  | Technology Specialist (State)                                      |
| TM   | IRS Territory Manager  |
| TRS  | Training Specialist  |
| TRC  | District Training Coordinator                                      |
| VMIS | Volunteer Management Information System (AARP Foundation Tax-Aide) |

In addition, our training follows PBT throughout this Training Guide and the use of the training resources and software. Using PBT is a way of combining interviewing skills, tax law training, and use of tax preparation software, i.e. TaxWise. The NTTC has developed PowerPoint slides that encompass the PBT approach to assist TRSs and Instructors in training new Counselors. AARP Foundation Tax-Aide's Extranet provides management guides, forms and other support documents including PowerPoint slides to AARP Foundation Tax-Aide volunteers who have access to the Internet at [www.aarp.org/tavolunteers/](http://www.aarp.org/tavolunteers/)

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## Training - What's new for 2011-2012

**1. PowerPoint Slides for Process Based Training (PBT)** - NTTC has **updated** the PowerPoint training slides to be used in Instructor Workshops and Counselor Training classes. The slides contain both a consolidated grouping of slides and individual modules for each lesson in Pub 4491 – see Appendix C. The slides can be used to teach processed based tax preparation. Counselors with computer access can use TaxWise to practice as they move through the modules. Counselors are expected to use source documents in class, such as Pub 4012, Pub 17, and Pub 4491 that might be electronic, to find answers to tax questions, especially when working problems in Pub 4491-W. PowerPoint slides will be available on the AARP Foundation Tax-Aide Extranet.

**2. Standards of Conduct (Ethics) Training**: All volunteers must complete **new** Standards of Conduct (Ethics) training, pass the test, and be certified on this module. All volunteers must sign the updated Volunteer Agreement (Form 13615) that includes certification and agreement to the six (6) standards of conduct spelled out in this training.

**3. Health Savings Accounts (HSA) and Cancellation of Debt (COD)**: Online modules on HSA and COD are available on Link & Learn to handle Health Savings Accounts and/or Cancellation of Debt issues. There is also an IRS file, available only in electronic pdf format, Publication 4942, Cancellation of Debt (COD) and Health Savings Accounts (HSAs) containing the study materials for these optional modules. Counselors who want to be certified to handle these types of returns must first be certified through the Advanced level and either take the online training and test for these modules on Link & Learn or use the test found on the Extranet. Each test can also be obtained in PDF format from the online test start page. Two Counselors certified in the module must be present to prepare a return, one for tax preparation and the other for Quality Review.

### **4. IRS Intake and Quality Review Sheet**

This year we continue to use the **updated** IRS Intake and Quality Review Sheet (Form 13614-C), as required by IRS. Local/District Coordinators (whoever orders the materials in your state) will be responsible for ordering the 13614-C from the IRS on the 2333V online order form.

**5. Quality Review** –QR continues to be stressed and required in all training. Second person QR is required. The second Counselor review process is part of the AARP Quality Assurance process at every site to reduce rejected returns, increase overall return accuracy and ultimately provide maximum customer satisfaction with high quality service.

**6. Link and Learn** – The policy for test certification with the option of online testing in lieu of turning in a paper test continues in addition to other certification requirements. **New** this year is that first year counselors can take the test online. Passing the test is only one part of the certification process; counselors must complete all other requirements for certification, i.e. attend class, complete workbook problems, and complete training on standards of conduct, policies and administration.

**7. ERO training module**: An **updated** ERO training module is available for the tax year 2011. The module has a **new** provision for handling communications from the site to the ERO regarding returns ready for e-file. At all sites retention of taxpayer paperwork, including the 8879 and taxpayer income documents, is not allowed unless papers are required for 8453 processing.

## Section A. General Guidelines

### 1. IRS AND STATE/LOCAL TAX AGENCIES

The AARP Foundation is a sponsor of the AARP Foundation Tax-Aide program which receives a Tax Counseling for the Elderly (TCE) grant and certain sites that also qualify for a VITA grant from the IRS. The AARP Foundation Tax-Aide program maintains a close relationship with the IRS.

#### *IRS Interface*

In the area of training volunteers, the AARP Foundation Tax-Aide NTTC works with National-level IRS staff to develop, enhance and edit IRS training and testing materials for volunteers. This partnership has been very successful and the volunteers working with the IRS have contributed greatly and reflect positively on the talented volunteers in this program.

Each AARP Foundation Tax-Aide state has a Stakeholders Partnership Education and Communication (SPEC) Territory Office assigned as its local level IRS contact. Within that office is a lead staff person designated as the Territory Manager (TM). Reporting to the TM are Tax Specialists. Tax Specialists will normally be the TRS's primary point of contact within the IRS. As contacts for the TRS, the Tax Specialists can provide valuable assistance in:

- ◆ Ordering IRS-tax training materials Pub 4491, Pub 4491-W. VITA/TCE Training Guide; Pub 4012, Volunteer Resource Guide; Pub 3189, Volunteer e-file Administrator Guide; Testing Materials, and Pub 6744 – Test/Retest booklet.
- ◆ Ordering IRS tax forms and other materials for training and/or use at AARP Foundation Tax-Aide sites.
- ◆ Conducting, or securing a knowledgeable IRS employee to conduct, portions of the AARP Foundation Tax-Aide Instructor Workshop(s) to acquaint attending Instructors with the training materials and resources, instructional techniques, and, most notably, changes in the tax laws and tax forms.
- ◆ Using an LCD projector equipment to facilitate more effective presentation of material for the Instructor Workshop(s) and/or volunteer training.
- ◆ Possibly arranging for classroom space for Instructor Workshops and/or volunteer training.

The TRS/IRS Tax Specialist partnership is beneficial to both AARP Foundation Tax-Aide and IRS and should be quickly established and maintained. The name of your Tax Specialist contact within the IRS SPEC Territory Office can be obtained from the SC and/or the TM.

## *State Tax Departments and/or Local Tax Agencies*

The AARP Foundation Tax-Aide program also maintains a relationship with the state tax department and/or local tax agencies. These agencies can provide material and training support which enable volunteer Counselors to offer state and/or local tax assistance. If your state has personal income tax, and volunteers provide assistance with this tax preparation as well as federal income tax, it is important for the TRS to establish and maintain a relationship with a state tax agency representative for many of the same resources as the IRS Tax Specialist provides – state tax forms, state developed volunteer training materials and other resources as well as instruction, especially in new or evolving state tax law, at the Instructor Workshops. The name of your state tax contact can be obtained from the SC.

### **2. RESPONSIBILITIES FOR COUNSELOR TRAINING**

- |  |   |
|--|---|
| Responsibility for Counselor Classes       | <ul style="list-style-type: none"><li>• The DC has overall responsibility for ensuring that Counselors in the district are trained and certified. However, Instructors, reporting to the DC, have direct responsibility for training the Counselors.</li><li>• Instructors, in consultation with the LC or DC as appropriate, select the class site, arrange the physical setup for the class and determine the process for correcting the IRS test. The materials needed for each class are ordered by the Instructors, or as otherwise determined by the SMT.</li><li>• A lead Instructor may be designated for Counselor training with two or more Instructors to ensure all administrative and coordination tasks are planned and executed.</li></ul> |
| Selecting Candidates for Counselor Classes | <ul style="list-style-type: none"><li>• Candidates for Counselor Classes are obtained from the DC and/or LC.</li><li>• Counselor lists by LC, DC, or zip code can be created by the ADS. This list should be previewed by the appropriate Coordinator(s) before letters of invitation are sent out for the new season.</li><li>• Many districts schedule separate training classes for new Counselors in order to cover all topics in detail, with experienced Counselors receiving a scaled-back training focused primarily on new and difficult tax topics</li><li>• The TRS should provide Instructors with sample agendas for both New Counselor Classes and Experienced Counselor Classes (available on the Extranet).</li></ul>                     |
| Training Materials for Counselor Classes   | <ul style="list-style-type: none"><li>• The VITA/TCE Training Guide, IRS Pub 4491, IRS Pub 4491-W, the Volunteer Resource Guide, IRS Pub 4012, and IRS Pub 17 are the primary tools for Counselor training. These may be used in electronic form.</li></ul>   |
| Testing the Counselors                     | <ul style="list-style-type: none"><li>• All Counselors must pass the IRS test (including the new Standards of Conduct test) and complete all other requirements for certification: class attendance, workbook problem completion, and other policy and administration training in order to be certified Counselors (see Certification, Records and Reporting Procedures in the next section).</li></ul>   |

- Evaluations
- Key to determining the effectiveness of training is evaluating both the course and Instructors. Evaluations should be handed out to students at the start of the class. Students should complete evaluations at the end of class prior to departure. (See Appendix J for a sample evaluation form.)
- Mentoring
- Year after year, data has confirmed that new volunteers leave the program in a substantially higher proportion when compared to longer-tenured volunteers. It is important to mentor and support new volunteers to reduce attrition. AARP Foundation Tax-Aide wants to support new volunteers to ensure a firm grasp of needed tax law in producing accurate tax returns. Special attention during training, and/or pairing with an experienced Counselor at training and for questions at the site are useful ways to offer support as well as verify a new volunteer's understanding of tax law.

### ***3. CERTIFICATION, RECORDS, AND REPORTING***

- LCs may authorize Counselors to be trained and certified in Military/International issues of the IRS training materials. Additionally, LCs may authorize Counselors to be trained and qualified in the preparation of Amended Returns (Form 1040X), provided that any Counselor trained and qualified to prepare Form 1040X for a particular year must also be certified for that tax year for the tax matters contained on Form 1040X's prepared by the volunteer.
- Tax preparers in the AARP Foundation Tax-Aide program are required to complete the IRS test with 80% accuracy on each of the three sections (Basic, Intermediate, and Advanced) of the test and also the Standards of Conduct test.. Tax Forms and Schedules related to the test need to be available for the Instructor grading the test.
- All volunteers should attend an AARP Foundation Tax-Aide training class as a part of the certification process. All volunteers must attend the portion of the Counselor training that covers AARP Foundation Tax-Aide policies and procedures, with special attention to the sections on Confidentiality and Security of Taxpayers referenced in the Policy Manual.
- The Volunteer Agreement (Form 13615) is available in IRS Form 6744 Volunteer Assistor's Test/Retest or from the Link & Learn Online Test. It must be signed by the volunteer. It is then signed by the Instructor after the IRS test is completed and any other District requirements, such as problems using the TaxWise software and class attendance, are completed. Instructors may have their Volunteer Agreements cosigned by another Instructor who has also completed the requirements. These Volunteer Agreements must be retained by the District for reference until the end of the calendar year.

### ***4. SCOPE OF PROGRAM***

- Although the focus of AARP Foundation Tax-Aide is low and moderate income taxpayers with emphasis on those 60 and older, AARP Foundation Tax-Aide has no age or income thresholds. Returns and attached schedules are completed based on scope of training.

- Volunteers in the AARP Foundation Tax-Aide program may prepare returns dealing with matters included in IRS training materials for the Tax Counseling for the Elderly Program (TCE) or in AARP Foundation Tax-Aide training classes provided the requirements of the IRS test have been met. See Appendix G for the Scope of Training, including competencies and documents.

Additionally, State Coordinators may authorize Counselors to be trained in the preparation of Form 1040 X, provided that any Counselors trained to prepare Form 1040X for a particular year must also have been certified for that tax year for the tax matters addressed on each Form 1040 X.

- See Appendix H for a table showing tax areas that are included and not included in AARP Foundation Tax-Aide tax preparation. Also, Appendix I has been added to show the in-scope items by line number on the 1040.

## **5. ERO TRAINING**

The following section is an ERO Training approach recommended by the NTTC.

Instructors, DCs and TCs provide *TaxWise* training at the local level for certification using the PBT approach. ERO training is separate. Understanding that the ERO has a critical role in the accepted submission of an accurate taxpayer's return to the IRS, effective training of the ERO is very important. All EROs must be certified and therefore are expected to attend Counselor training. In addition to counselor training, special training needs to be given to EROs in areas such as security and ensuring a standard transmission process to ensure all returns are accepted (or rejects processed). A preferred training approach is a special session at Counselor training for EROs only.

An ERO Training slide presentation has been developed by the NTTC in consultation with the NTC. This updated version of ERO training is currently available on the AARP extranet: [www.aarp.org/tavolunteers](http://www.aarp.org/tavolunteers). SCs should be prepared to show the ERO training overview at the State meeting and TRSs, or their designee, must show the overview at Instructor Workshops. EROs are trained locally.

New EROs should have a designated mentor to assist in helping with these duties, especially during the early part of the season. Attention to good record keeping, sometimes overlooked, is an important aspect with which a mentor can help. Mentors should have previously served as EROs or have direct experience in assisting an ERO.

It should be noted that ERO Training varies based on the needs of the district.

## **6. THE IMPORTANCE OF COMMUNICATION**

The TRS needs to be in frequent communication with the SC, DCs, SMT, IRS Tax Specialist, and state tax departments. Communication will take many forms – email, reports, phone conversations, information from the ADS or just sitting down with various people at their sites and discussing “how things are going.”

## **7. THE IMPORTANCE OF ADULT LEARNING PRINCIPLES**

Because we are dealing with adult learners, there is a need to emphasize the use of materials and tools to assist the volunteers’ understanding of the content of the training. Some adults learn better by listening, some by watching and others by doing. As much as possible, we should try to accommodate all three learning styles. PBT is designed to capitalize on the learning styles mentioned above. Both the Internet and the public library are good sources of information on adult learning principles.

The use of visuals, PowerPoint or equivalent slide presentations, videos, overhead transparencies, demonstrations, lots of practice exercises, and varied techniques are encouraged in the development of the training session to accommodate different learning styles as well as those with impaired vision or hearing

## **8. EVALUATIONS**

The evaluation forms collected at the end of the Instructor and Counselor Training are valuable when making plans for training for the next year. These evaluations, especially when combined with local analysis of error trends picked up through second person Quality Review, reasons for rejects and any trends in incorrect test answers, give us data on the use of new techniques, material and capabilities of both new and experienced Instructors and Counselors.

## Section B. Training Specialist

### 1. POSITION DESCRIPTION: TRAINING SPECIALIST (TRS)

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

**Purpose of Position:** The TRS plans and implements necessary training and tax law certification for Instructors in the state or split state and, in consultation with the State Management Team, develops a training plan for the program volunteers in the state.

**Responsibilities of Position:** Guided by the policies and procedures of the AARP Foundation and AARP Foundation Tax-Aide, and the direction and support of the State Coordinator, the TRS:

- Evaluates training needs, and coordinates, manages and evaluates training for Instructors in the state.
  - In conjunction with the ADS, ensures that AARP Foundation Tax-Aide administrative policies and procedures are incorporated into Instructor Workshops.
  - In conjunction with the TCS, ensures that e-file training and procedures are incorporated into the Instructor Workshops.
- In consultation with the SMT develops a training and certification plan for program volunteers in the state for federal and appropriate state tax law and applies adult learning principles in the conduct of training.
- Serves as a member of the SMT and communicates as appropriate on any training issues that come up within the state.
- As requested, assists DCs and LCs with the recruitment and selection of Instructors.
- Evaluates the need for Instructors and Instructor Workshops, and develops a training plan. Conducts and/or coordinates the Instructor Workshop.
- Oversees the Counselor certification process and ensures that the names of certified Instructors and Counselors are submitted to the IRS Tax Specialist (names only), ADS and appropriate coordinators. Monitors and evaluates quality, to the extent possible, of Counselor Classes
- Ensures that all Instructors are invited to attend the Instructor workshops (within reimbursement guidelines) and are certified in tax law.
- Acts as a liaison to the SMT, IRS and state tax departments on tax training issues.

**Qualifications:** The TRS must be certified annually (usually by the IRS Tax Specialist) and have the ability to design and implement required tax training in a state. The TRS must acquire a current knowledge of tax training procedures associated with the program. The TRS must be knowledgeable about adult learning and training principles. The TRS must be able to work effectively with diverse populations.

**Term of Service:** The TRS is appointed for a two-year term, in even-numbered years, contingent upon satisfactory annual review. Mid-cycle appointments are effective until the end of the current cycle. The TRS may be reappointed for subsequent two-year terms.

**Eligibility:** The TRS is eligible for other AARP and AARP Foundation volunteer positions, but may not hold any other AARP Foundation Tax-Aide State Management Team position.

**Time Required:** The position demands the greatest time in late fall and winter when Instructors and Counselors are trained.

**Training Required:** The TRS must acquire knowledge of policy and procedures associated with the program especially related to certification, scope of program, quality and security of taxpayer data initiatives and a basic orientation to AARP and AARP Foundation.

**Travel Required:** The TRS attends state training activities and meetings as well as any necessary national and or regional meetings.

**Appointment & Supervision:** The TRS is appointed by the SC with concurrence by the Regional Coordinator and reports directly to the SC.

**Scope of Authority:** The TRS develops and monitors tax training in accordance with program procedures.

**Working Relationships:** The TRS works closely with the SMT, SC, TRCs, DCs, Instructors, the IRS, and the state tax department, if appropriate.

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

**Available Resources:** The TRS will be afforded the necessary guidance, training and materials needed to facilitate leadership responsibilities. Additional support and training are provided from the NTTC, national office staff and/ or the Regional Coordinator. 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.

**2. ACTIVITIES SCHEDULE FOR THE TRS**

|   |  |
|---|--|
| <p style="text-align: center;"><u>AUGUST</u></p> <ul style="list-style-type: none"> <li>• Coordinate with SC, SMT, IRS Tax Specialist and state tax agency staff, if appropriate, to plan training and recruiting of Instructors.</li> <li>• Develop state training plan.</li> <li>• Determine names of Instructors to be invited to state training. Send list of previous Instructors to appropriate coordinator(s) for review and feedback to determine whether all are still active and to obtain any potential new Instructor names.</li> </ul> | <p style="text-align: center;"><u>SEPTEMBER</u></p> <ul style="list-style-type: none"> <li>• Assist DCs in recruiting Instructors (ongoing activity).</li> <li>• Estimate Instructor training requirements and review with SC/RC.</li> <li>• Submit final expense statement for all expenses incurred prior to 9/30 (end of fiscal year).</li> <li>• Beginning in September, the TRS can participate in monthly conference calls scheduled by NTTC, to talk about training developments and issues for the upcoming tax season.</li> </ul> |
| <p style="text-align: center;"><u>OCTOBER</u></p> <ul style="list-style-type: none"> <li>• Attend state DC meetings.</li> <li>• Develop training work plan for Instructors.</li> <li>• Finalize Instructor Workshop details (place, dates, hours, location).</li> <li>• Send invitations to Instructors and confirm their attendance.</li> <li>• Order any necessary training materials for Instructor Workshop.</li> <li>• Finalize grading procedure for test.</li> </ul>   | <p style="text-align: center;"><u>NOVEMBER</u></p> <ul style="list-style-type: none"> <li>• Review Counselor Class training needs with DCs by phone or email, and review with SC.</li> <li>• Establish criteria for evaluating Instructors.</li> <li>• Oversee Instructor Workshop(s).</li> <li>• Review critiques and evaluations from workshops.</li> </ul>  |

|   |  |
|---|--|
| <p style="text-align: center;"><u>DECEMBER</u></p> <ul style="list-style-type: none"> <li>• Oversee Instructor Workshop(s).</li> <li>• Review critiques and evaluations from workshops. Ensure that the list of Certified Instructors is sent to IRS Tax Specialist (names only) and SC.</li> <li>• Visit selected Counselor classes, especially those with prospective instructors, to evaluate Instructors' techniques and classroom facilities.</li> </ul> | <p style="text-align: center;"><u>JANUARY</u></p> <ul style="list-style-type: none"> <li>• Visit selected Counselor classes, especially those with prospective Instructors, to evaluate Instructors' techniques and classroom facilities.</li> <li>• Ensure that Counselor certification lists are sent to the IRS (names only) and ADS.</li> <li>• By January 1, provide list of certified instructors to IRS and ADS.</li> </ul> |
| <p style="text-align: center;"><u>FEBRUARY/MARCH</u></p> <ul style="list-style-type: none"> <li>• Continue to evaluate adequacy of training.</li> <li>• Issue any late tax changes or answers to unresolved questions to Instructors.</li> <li>• Submit expense statement to SC on a monthly or quarterly basis.</li> </ul>   | <p style="text-align: center;"><u>APRIL</u></p> <ul style="list-style-type: none"> <li>• Submit expense statement to SC on a monthly or quarterly basis.</li> </ul>  |
| <p style="text-align: center;"><u>MAY</u></p> <ul style="list-style-type: none"> <li>• Review state work plan, especially training with SC and SMT, and outline accomplishments and propose recommendations for program improvements.</li> <li>• Receive TRS appointment confirmation letter from SC (even years only).</li> <li>• Submit expense statement to SC.</li> </ul>   | <p style="text-align: center;"><u>JUNE/JULY</u></p> <ul style="list-style-type: none"> <li>• Take a break!</li> </ul>  |

### **3. *ROLE OF THE SMT-TRS POSITION***

The role of the SMT is to serve as the AARP Foundation Tax-Aide leadership team for the state/split-state. The SC serves as the leader of the SMT volunteers holding the following positions: ADS, TRS, TCS and Partnership and Communications Specialist. The primary role of the SMT is to make certain the program is run in an efficient manner in the 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 a member of the SMT, the role of the TRS is to provide counsel and guidance to the SC, SMT, DCs and Instructors on the areas of tax law training and certification. The TRS serves as the subject matter expert on developing statewide training needs and coordinating, evaluating and managing the training needs for Instructors in the state. As such, in addition to the counsel and guidance they provide to volunteers in their SMT and training to volunteers in their state/split-state, they may be called upon by the National Office to provide feedback and suggestions on program enhancements intended to streamline processes and procedures for the benefit of volunteers within the AARP Foundation Tax-Aide program.

#### 4. PLANNING INSTRUCTOR WORKSHOPS

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | <p><b><u>Develop State Training Plan</u></b> <span style="float: right;">Ongoing</span><br/>           Meet with the SC, SMT, DCs, and IRS Tax Specialist to plan recruitment of instructors and to review Federal training requirements; and meet with the state tax agency staff to plan state training requirements.</p>   |
| <input type="checkbox"/> | <p><b><u>Determine Optimum Dates and Locations of Workshops</u></b> <span style="float: right;">09/15</span><br/>           Confer with SC and IRS Tax Specialist on meeting options.</p>   |
| <input type="checkbox"/> | <p><b><u>Secure Space</u></b> <span style="float: right;">09/30</span><br/>           Follow procedures for securing meeting space and other travel Logistics.</p>  |
| <input type="checkbox"/> | <p><b><u>Assign Instructors to Present Topics at Instructor Workshops</u></b> <span style="float: right;">09/30</span></p> <p><b><u>Send invitation letters</u></b> and a biographical form to Instructors who will participate as Presenters at the Instructor Workshops.</p>  |
| <input type="checkbox"/> | <p><b><u>Develop Instructor Workshop Training Curriculum</u></b> <span style="float: right;">09/30</span></p> <ul style="list-style-type: none"> <li>• Plan with other Presenters <span style="float: right;">09/30</span></li> <li>• Confer with IRS Tax Specialist and state tax agency on new tax law changes and updates.</li> <li>• Develop problems to supplement Pub 4491 and Pub 4491-W based on local and state experience. <span style="float: right;">10/15</span></li> <li>• Set standards for the test in conjunction with the SC, SMT and IRS Tax Specialist (testing methods, problems required, classes required, etc). <span style="float: right;">10/15</span></li> <li>• Review criteria for evaluating Instructors, including new Ethics Certification</li> <li>• Order supplies for Workshops and confirm logistics.</li> <li>• See Appendix B for a sample agenda</li> <li>• Distribute Instructor Workshop Schedule and Travel Information <span style="float: right;">10/15</span></li> </ul> |
| <input type="checkbox"/> | <ul style="list-style-type: none"> <li>• Send workshop information, preferably by e-mail, far in advance to allow adequate time for attendees to make travel arrangements. Distribution should include Workshop schedule, location, agenda and test requirements. <span style="float: right;">10/15</span></li> </ul>   |
| <input type="checkbox"/> | <ul style="list-style-type: none"> <li>• List of participants includes: Instructors, Workshop Presenters, IRS Tax Specialist, state tax agency staff, if appropriate, and the SC and other SMT members where needed. <span style="float: right;">10/15</span></li> </ul>  |
| <input type="checkbox"/> | <p><b><u>Orient Presenters of Instructor Workshops</u></b> <span style="float: right;">10/15</span></p> <ul style="list-style-type: none"> <li>• Define Workshop agenda and goals and review curriculum.</li> <li>• Review adult learning principles.</li> </ul>  |
| <input type="checkbox"/> | <p><b><u>Ensure that IRS Tax Specialist and ADS receive a list of names of Instructors</u></b> who have completed the certification requirements. <span style="float: right;">12/31</span></p>  |

## 5. **COORDINATING THE TRAINING OF INSTRUCTORS**

### ***Determining eligibility for attendance at Instructor Workshops:***

- All Instructors are eligible to attend, within reimbursement guidelines, and should attend an Instructor Workshop. A list of appointed instructors is available through the ADS in each state. Instructors are required to attend the sessions on policy and ethics.
- As stated in the Policy Manual, the reimbursement restriction *is a maximum of two Instructors per Counselor class plus all prospective Instructors.*
- The verification of returning and newly appointed prospective Instructors eligible to attend Instructor Workshops is the DC's responsibility. The DC must also make sure the Instructor roles are updated in VMIS.
- Once attendees are determined, the TRS should send a letter of invitation or delegate the duty (see Appendix A for a sample).

### ***Selecting Presenters to Conduct Instructor Workshops:***

- The TRS selects the presenters who will conduct Instructor Workshops. These individuals need to be selected for their experience in teaching adult learners, their oral presentation skills, tax knowledge, and use of the TaxWise software.

### ***Developing Content for Instructor Workshops***

- The TRS needs to work closely with the IRS Tax Specialist and state tax department designee (some states do not have tax departments) to develop the content of Instructor Workshops. See Appendix B for a sample agenda for an Instructor Workshop.
- The TRS can provide preliminary or separate training for prospective Instructors to familiarize them with adult learning styles, - coordinating Counselor Classes, and other topics.
- The typical agenda for an Instructor Workshop should include tax law updates and changes, as well as coverage of administrative and technology updates provided by the ADS and TCS, respectively. Important administrative topics to be covered include, but are not limited to, submitting expense statements, completing site sign-in sheets to record taxpayer assistance given, and liability insurance coverage. Technology topics to be covered include information about electronic filing, software procedures and goals.
- All Instructors must take and pass the Basic, Intermediate, Advanced and Standards of Conduct parts of the IRS tests. Those planning to teach either Military or International topics must also pass the required IRS test(s). The Test/Retest Answers (Pub 4189) can be ordered by the TRS (or state designee) for their state from the local IRS Tax Specialist. The TRS will provide instructions on where and how many booklets or CDs are to be shipped. The TRS (or state designee) for that state will be responsible for managing and controlling distribution of Pub 4189. Only certified instructors will receive or have access to Pub 4189 for use in Counselor training.
- Instructors planning to teach the new online modules for Health Savings Accounts and/or Cancellation of Debt, must pass those IRS tests. The study materials are online, available in the IRS Link & Learn online application. Note that in the AARP Foundation Tax-Aide

program, the online IRS test for these modules can only be taken if the person has achieved a passing score on the online IRS test for Advanced. It is recommended that all Instructors complete these modules so they can advise counselors even if the District or site will not be training counselors to do returns with these forms.

- All Instructor Workshops should close with the completion of an evaluation by each attendee to evaluate the workshop content and delivery. This feedback will allow the TRS to make recommendations for program improvement the following year.
- Following the Instructor Workshop, the TRS is responsible for ensuring that there is a process to provide DCs a list of the names of all Instructors who attended Instructor Workshops, passed the IRS test and are certified.
- If grading of the test was not part of, or prior to, the Instructor Workshop, the TRS should notify Instructors of the results of their tests.
- The grading, recording, and communicating of the Instructor test results may be delegated to the Districts, if approved by the SMT. The TRS will assist in grading one District Instructor or TRC test if requested, thereby allowing one Instructor or TRC to grade others for the District.

### **Selecting Training Materials for Instructor Workshops**

In addition to instructor mailings, The TRS should have the following training materials for the Instructor Workshop for reference or distribution as appropriate:

- *The AARP Foundation Tax-Aide Policy Manual* which covers program policies and procedures;
- *The AARP Foundation Tax-Aide Training Guide* which covers position-specific topics for both TRS and Instructors
- *The AARP Foundation Tax-Aide Client Service Provider Digest*
- *AARP Foundation Tax-Aide PowerPoint Slides*

### **Obtaining Training Materials**

- *AARP Policy Manual\**  
Automatically shipped to SMT members and DCs. Must be ordered by the ADS for others. The manual is also available electronically on the Extranet.
- *AARP Foundation Tax-Aide Training Guide*  
The guide is available electronically on the Extranet.
- *AARP Foundation Tax-Aide Client Service Provider Digests, Summary Activity Report Forms, Name cards & Holders, Blue Volunteer Ribbons and Tell-A-Friend Cards.\**  
\* These items can be ordered directly from AARP Fulfillment via the AARP Foundation Tax-Aide Order Form. Samples are available electronically on the Extranet.
- *AARP Foundation Tax-Aide PowerPoint Slides*  
These can be downloaded from the Extranet. The slides will be used in integrated training/process based training.
- *Test/Retest Answers (Pub 4189)*  
Pub 4189 must be ordered from SPEC and is available only to certified Instructors.

## 6. *QUALITY REVIEW (QR)*

**AARP Foundation Tax-Aide policy requires that all tax returns be reviewed by a second certified volunteer. QR MUST be done on every return.**

All AARP Foundation Tax-Aide sites use the IRS Intake/Interview & Quality Review Sheet. The DC or LC or other person responsible for ordering site supplies orders form 13614-C from the IRS on the 2333V online order form .

QR is part of the process that increases confidence in our AARP Foundation Tax-Aide service to those we serve. QR by a second certified Counselor, a process in which every aspect of a completed return is checked and verified, ensures that taxpayers leave the site with a complete and accurate return. QR includes verifying important items like filing status, addresses on W-2s, and Social Security numbers, as well as checking that all other entries are correct. In addition, AARP Foundation Tax-Aide volunteers must verify all direct deposit information, including bank routing and accounting numbers on the tax form, with taxpayers in the QR process. It is important that taxpayers confirm that AARP Tax Aide will not accept any bank or accounting numbers over the telephone. Taxpayers must be present and sign the tax form 8879 and confirm that the information provided to Counselors/quality reviewers is accurate.

Quality review helps other volunteers as well as taxpayers. It makes the job of the ERO more efficient, as fewer returns are rejected. It also helps volunteers learn from one another.

There is more than one way to perform a QR. It is strongly recommended that the QR take place on the computer since QRs done from a printed return do not identify e-file errors. QRs on a printed form can lead to rejects and waste paper and ink if a return needs to be corrected. Depending on the size of the site and the availability of equipment, there are two general methods for performing a QR on an e-file return:

- (a) Using the first method, the return is moved to a separate QR computer or done on the server at network sites. If not on a server, the return is copied, using the "Backup" feature, from the preparer's computer via removable media and then restored to a second computer for QR. The QR is completed and a final e-file is created. The return is then printed and explained to the client by the QR Counselor. If possible, the original preparer is notified of any errors that needed to be corrected.
- (b) Using the second method, the return remains on the preparer's computer and the QR is completed there. A second certified Counselor sits at the preparer's computer to QR the return and creates the final e-file, and then either the quality reviewer or the preparer prints the return, and explains it to the client. With this method, some sites designate one or more Counselors to exclusively do QR on all returns, while other sites have Counselors who switch places to QR one another's return. If possible, the original preparer is notified of any errors that needed to be corrected.

QR has been a program standard for many years. When done correctly and consistently, QR improves the return accuracy and tax sites have fewer rejects and more satisfied clients. A process for QR is an important part of training for any Counselor expected to perform the QR function. A PowerPoint training presentation is available on the Extranet for use in Counselor training

#### **7. *Considerations for setting up a meeting***

Refer to the AARP Foundation Tax-Aide State Coordinator's Guide for the rules for setting up a State meeting.

See Appendix F for the steps in billing the cost of an Instructor Workshop to the National AARP Foundation Tax-Aide office.

**REMEMBER! Neither an SC nor a TRS can sign a contract for meeting space, meals or rooms. A meeting request form must be completed and sent to AARP National Office. The SC or TRS needs to alert the hotel that they are only making arrangements and that final negotiations and contract signing and subsequent bill payment is through AARP National Office.**

## **Section C. District Training Coordinator (TRC)/ Lead Instructor/ Instructor**

### ***1. TRAINING COORDINATOR (TRC)***

The DC may appoint an Instructor, usually a Lead Instructor, to have the role of District Training Coordinator (TRC). The TRC can then be the point of contact for the TRS for training issues, relieving the TRS of maintaining a list of the District Instructors; the TRC also may assist the DC in training plans and maintaining communication with the Instructors. The TRS will work with the TRC and/or DC to coordinate instructor workshop training for the state for all instructors in the District.

### ***2. LEAD INSTRUCTOR***

There may be multiple Lead Instructors, depending on how many Counselor classes are planned. A Lead Instructor is named for a Counselor class with two or more Instructors to ensure all administrative and coordination tasks are planned and executed.

### ***3. POSITION DESCRIPTION: INSTRUCTOR***

*Program:* AARP Foundation Tax-Aide provides free personal income tax preparation and assistance to low- and moderate-income taxpayers, with special attention to those persons age 60 and over.

*Purpose of Position:* The Instructor has responsibility for Counselor training and certification as determined by the State Coordinator and the State Management Team.

*Responsibilities of Position:* Supported by the policies and procedures of the AARP Foundation and the Policy Manual, the Instructor:

- ⇒ Attends Instructor workshop, if within the reimbursement guidelines as stated above, and passes all four sections of the test for IRS certification.
- ⇒ Is familiar with the problems required by the District for certification of a Counselor, from the IRS Pub 4491-W Comprehensive Problems and Exercises Workbook or other defined problems.
- ⇒ Schedules Counselor training classes, as required.
- ⇒ Provides instruction on income tax information and tax return preparation, as well as the need to maintain the confidentiality of taxpayer data at all times, ensures that instruction is provided to all site level volunteers on program policy and administrative procedures, especially confidentiality and security.
- ⇒ Grades and returns IRS test to Counselors and reviews the assigned problems required by the District.
- ⇒ Provides guidance for identified weak areas.

- ⇒ Signs the Volunteer agreements for Counselors who have attended counselor classes, passed the four parts of the IRS Test and have completed the required problems – this means that they are certified counselors.
- ⇒ Submits a list of Counselors who are certified to the LC and DC who follow the SMT procedures for notifying the IRS of the names only of the certified counselors.

*Qualifications:* Instructors must have the ability and knowledge to train volunteers in tax law and preparation of tax returns within a district (sub-state geographic area), and must work effectively with diverse populations.

*Term of Service:* The Instructor is appointed for a one year term, contingent upon satisfactory annual review and certification, and may be reappointed for additional one year terms.

*Eligibility for Multiple Volunteer Positions:* Instructors are eligible for other AARP or AARP Foundation volunteer positions.

*Time Required:* The position requires the greatest time in the late fall and early winter when instructors and Counselors are trained.

*Travel Required:* The Instructor must attend district and or local meetings as well as training sessions as necessary for performance of duties.

*Training Required:* Instructors must acquire tax proficiency sufficient to train others (as determined by the District, including passing the IRS test) as well as knowledge of AARP Foundation Tax-Aide program policies.

*Appointed & Supervision:* Instructors are appointed by the DC and report directly to the DC.

*Scope of Authority:* Instructors train Counselors to assist in the preparation of tax returns for the target population in accordance with program policy. They do not supervise another AARP Foundation Tax-Aide volunteer position.

*Working Relations:* Instructors work closely with the TRS, DC, LC, TC, and other AARP volunteers as required.

*Progress Review:* Instructor performance is monitored on an on-going basis, and reviewed annually by DC with input from the TRS.

*Available Resources:* Instructors are offered the necessary guidance, training and materials needed to fulfill their responsibilities. Additional support and training are provided from the AARP Foundation Tax-Aide State Coordinator, the IRS and National Office 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.

#### **4. ACTIVITIES SCHEDULE: INSTRUCTOR**

September

- ⇒ Current Instructors submit final expense statement for all expenses incurred prior to September 30 (end of fiscal year).
- ⇒ Potential Instructors invited to participate in training by Training Specialist.

October

- ⇒ Potential Instructors attend district meeting as required (and within reimbursement guidelines) and receive invitation to Instructor Workshop.

December

- ⇒ Potential Instructors attend Instructor Workshop, and pass IRS test and any other requirements defined by the SMT or the District for certification.
- ⇒ Appointed Instructors receive appointment/confirmation letter. Meet with other Instructors to plan Counselor class schedules, allocate teaching assignments per class and establish grading procedure.
- ⇒ Instructors prepare lesson plan for Counselor training, verify material orders, classroom dates, facilities, times, etc.

January

- ⇒ Instructors hold classes as scheduled, grade and return tests and assigned problems, and report results and certification status of Counselors to Training Specialist, District and Local Coordinators to ensure only current year Certified Counselors assist clients with taxes.

April

- ⇒ Instructors submit expense statements monthly or quarterly to supervising Coordinator.

**5. PREPARATION FOR COUNSELOR CLASSES**

Instructors confer with DC to assess Counselor training needs.

TRS provides Instructors with sample agendas for Counselor Classes.

Instructors, in conjunction with DCs and LCs, schedule dates and locations for Counselor Classes.

Instructors ensure that Counselor Class training materials are ordered.

TRS and/or DC visit Counselor Classes to evaluate the Instructor's training techniques and facilities.

Lead Instructor for each training class submits to the DC and LC a listing of counselors who attended the class and passed the IRS test and other District requirements for certification. District and Local Coordinators ensure only current year certified Counselors assist clients with taxes and that a list of certified counselors (names only) is sent to the IRS, following SMT guidelines.

Instructors notify Counselors that they are certified.

DC reviews evaluations of Instructors for acceptability for next season.

Lead Instructors/TCs and DCs submit feedback to TRS on materials, visual aids and training facilities to evaluate effectiveness and use for next season.

Instructors submit expense statement to DC as appropriate.

## **6. TRAINING EXERCISES - JOINT STATEMENT FROM THE NTC and NTTC**

The NTC and NTTC jointly recommend that, as part of AARP Foundation Tax-Aide training, each Counselor (E-file or Paper) complete at least four tax problems (from Pub 4491-W or other materials/exercises prepared at the local level) and submit them to a designated leader for review and evaluation, prior to being certified as a counselor and having the Volunteer Agreement signed. (The designated leader/reviewer should be experienced in using TaxWise.)

The review and evaluation may be carried out by an Instructor, but the words designated leader-are used instead to provide for flexibility during the demanding training period for prospective Counselors. The training period (usually January) is the busiest time for Instructors. The completion of the four problems by a prospective Counselor, in addition to the regular classroom training and the IRS test, is required to show competency as an additional training aid.

The reviewed four problems should be used to provide constructive feedback to the prospective Counselor on what the counselor needs to work on to improve performance. Without this requirement, Counselors would pass the IRS test and still not be able to prepare a quality return at an AARP Foundation Tax-Aide site. This is true for both paper and computer preparers. Additional practice and experience in preparing returns is a valid approach to improving the capabilities of Counselors and smooth site operations.

Experience in doing returns is probably more critical to obtaining a quality return for paper preparers than it is for those using TaxWise; the task of preparing a paper return is actually more difficult than preparing the same return on TaxWise.

Counselors who will be using TaxWise to prepare returns should do the problems on TaxWise (Practice Lab or desktop or TaxWise Online) and Counselors who will prepare paper returns without the use of computers should use paper forms. This will ensure that the environment is as close as possible to site procedures.

## Section D. Appendices

### *Appendix A Sample Invitation Letter to Instructors*

(For Instructors who are claiming reimbursement. If using direct billing, please confer with the SC about additional information to include in the invitation letter.)

Dear (Name of Volunteer):

We welcome you as a potential Volunteer Instructor in the AARP Foundation Tax-Aide program. Please accept this letter as your invitation to attend the Instructor Workshop. In order to participate as an Instructor in this tax preparation program, you must meet the following requirements: *Be appointed by your DC and be scheduled to teach at least 10 hours; be certified by attending an Instructor Workshop (within reimbursement guidelines), take and pass all required segments of the IRS test; and complete any other District requirements.*

Important information regarding the Instructor Workshop, hotel accommodations and any special instructions pertaining to your attendance and participation in this class are included in the attached information.

We request that all participants who live less than a 45-minute commute each way drive to the Instructor Workshop. Daily mileage will be reimbursed at the rate of \$.—cents per mile (obtain current figure from the SC). Please keep receipts for any other approved, out-of-pocket expenses you may incur and submit them with your request for reimbursement.

For those of you who live beyond the 45-minute commute, a block of rooms has been reserved. When making your reservation, please indicate you are with the AARP Foundation Tax-Aide group. The deadline agreed upon with the hotel to ensure room availability is as indicated in the attached information sheet. On the date indicated, the unreserved rooms will be released. Each person is required to pay for his/her own hotel bill and other necessary expenses if there is no master bill, then to keep track of mileage request reimbursement and receipts for out-of-pocket expenses as they are required for reimbursement. Please note the hotel room is for single and double occupancy. Spouses are welcome; however, AARP will not reimburse their expenses.

If for some reason you cannot attend the Instructor Workshop, please let us know as soon as possible.

We are looking forward to seeing you at the Instructor Workshop. Please accept our thanks for your willingness to serve in the capacity of Instructor. You should know that your support of AARP Foundation Tax-Aide is greatly appreciated and provides a vital role in making this worthwhile program a success.

If you have any questions, please do not hesitate to call me directly.

Sincerely,

TRS

## ***Appendix B Sample Agenda for Instructor Workshop***

- I. Review workshop agenda and goals.
- II. Collect tests and start grading them.
- III. Review administrative procedures and cover technology efforts for the year.
- IV. Review prior year's results of Counselor efforts- (returns prepared, accuracy, reject rates for e-filing errors, etc.)
- V. Discuss how to set up a Counselor Class and the certification process.
- VI. Review principles of adult learning.
- VII. Review current year's training materials and tax law changes.
- VIII. Review instructional methods and discuss problem-solving techniques.
- IX. Review e-file training procedures and provide notes for updates to TaxWise software.
- X. Present the Quality Review slides (Pub 4491 Lesson 32).
- XI. Present the ERO Training Overview slides.
- XII. Review graded tests with Instructors.

*Appendix C AARP Foundation Tax-Aide Training Slides*

**Individual Lessons**

**Consolidated Packages**

**Pub 4491**

| <b>Lesson #</b> | <b>Title</b>                    | <b>ID</b> | <b>Title</b>                    |
|-----------------|---------------------------------|-----------|---------------------------------|
| 00              | Standards of Conduct            | A         | Stds of Conduct & Course Intro  |
| 01              | Certification & Course Intro    |           |                                 |
| 02              | Screening & Interviewing        | B         | Starting a Return               |
| 03              | Filing Basics                   |           |                                 |
| 04              | Filing Status                   |           |                                 |
| 05-06           | Exemptions                      |           |                                 |
| 08              | Income Basics                   | C         | Income, Lines 7-11              |
| 09              | Business Income                 | D         | Income, Lines 12-21             |
| 10              | Capital Gains/Losses            |           |                                 |
| 11              | IRA and Pension Income          |           |                                 |
| 12              | Rent and Royalty Income         |           |                                 |
| 13              | Unemployment Compensation       |           |                                 |
| 14              | Social Security                 |           |                                 |
| 15              | Other Income                    |           |                                 |
| 17,19-20        | Adjustments & Deductions        | E         | Adjustments & Deductions        |
| 22-30           | Credits thru Refund or Tax Owed | F         | Credits thru Refund or Tax Owed |
| 31              | Quality Review                  | G         | Quality Review & Wrap-Up        |
| 32,34           | Concluding Interview & Wrap-Up  |           |                                 |

***Appendix F Billing the Cost of an Instructor Workshop directly to the AARP Foundation Tax-Aide National Office***

- TRS in consultation with SC & IRS Tax Specialist determines workshop location.
- If hotel is needed, TRS makes preliminary, fact-finding only contacts and makes selection.
- TRS forwards the meeting requirements and estimated hotel costs (room rates, group meals, miscellaneous) to the SC and RC for approval.
- Volunteers must not sign contracts or other agreements.
- If signed contracts and/or direct billing are needed, SC or RC forwards the request to the National Office as instructed in the Policy Manual.
- National Office conducts all formal negotiations and finalizes formal arrangements with the hotel.
- TRS acts as the local contact for the hotel, coordinating and monitoring all arrangements, once agreements are secured.

**Appendix G AARP Foundation Tax-Aide 2011 Scope of Training**

| <b>AARP Competencies</b>   | <b>Reference</b>                        |
|--|---|
| AARP Admin, Policies, & Quality Site Requirements Standards of Conduct | AARP Presentation CSP (counselor guide) |
| AARP Security and Privacy  | AARP policy                             |
| Client Facilitator   | AARP Presentation                       |
| ERO Training   | ERO Presentation                        |
| Interviewing and in-take process – Form 13614C                         | AARP Presentation                       |

| <b>Training Competencies</b>   | <b>Pub 4491 Lesson Number/Other</b> | <b>Form 1040 - Line Numbers</b>                                    | <b>Pub 4012 Tab reference</b> |
|--|-------------------------------------|--|-------------------------------|
| Filing Requirements & Filing Status  | 2, 3, 4, 7                          | Line 1 thru 5  | Tab A, B, 1, 8                |
| Exemptions; personal and dependency  | 5, 6, 7                             | Line 6, 42   | Tab C, 1                      |
| Income – Wages, Interest, Dividends, Cap Gain or Loss, Unempl, Gambling, & Soc Sec benefits  | 8, 10, 13, 14, 15, 16               | Line 7, 8, 9, 10, 19, 20, 21                                       | Tab D, 2                      |
| Income – Taxable Refunds, Alimony Received and Sch C   | 8, 9, 28                            | Line 11, 12, 27, 56, Schedule C                                    | Tab D, 2                      |
| Income – All Pensions, Annuities, IRA Distributions (taxable amount unknown on Form 1099R - computation of simplified method for pensions) | 11, 28                              | Line 15, 16, 58  | Tab D, 2                      |
| Schedule K-1, 1065, 1041, 1120S –rents, royalties, interest, dividends, capital gains distributions or tax exempt interest                 | 8, 12                               | Line 8, 9, 17<br>Schedule D, E                                     | Tab D, 2                      |
| Sch K-1 - Rents, royalties (1099-MISC)   | 12                                  | Line 17,<br>Schedule E   | Tab D, 2                      |
| Sale of Home – Taxable and Non-Taxable Events  | 10                                  | Line 13<br>Schedule D  | Tab D, 2                      |
| Sale of Stock/Capital Gains  | 10                                  | Line 13<br>Schedule D  | Tab D, 2                      |
| Cancelled Debt & Foreclosure (if trained)  | Online module and test              | Line 13 (Schedule D and Form 982) and Line 21 for credit card debt | Tab D, 2                      |
| Adjustments – (within VITA/TCE Scope)  | 17, 28                              | Lines 23, 25, 27, 30-34  | Tab E, 3                      |
| Health Savings Accounts (if trained)   | Online module and test              | Line 21, 25<br>Form 8889   | Tab E, 3                      |

|   |                |                               |           |
|---|----------------|-------------------------------|-----------|
| Itemized Deductions   | 20, 21, 22     | Line 39 and 40<br>Schedule A  | Tab F, 4  |
| Standard Deduction/ and additions to standard deduction (sales/excise tax on new car) | 19             | Line 39 and 40                | Tab F     |
| Tax computation – tax liability   | 19             | Line 43 thru 46               | Tab F     |
| Foreign Tax Credit (simplified limitation election only)                              | 25             | Line 47<br>Form 1116          | Tab G, 5  |
| Child and Dependent Care Credit   | 23             | Line 48<br>Form 2441          | Tab G, 5  |
| Education Credits   | 24             | Line 49<br>Form 8863          | Tab G, 5  |
| Retirement Savings Contribution Credit  | 27             | Line 50<br>Form 8880          | Tab G, 5  |
| Child Tax Credit  | 26             | Line 51                       | Tab G, 5  |
| Energy credits  | 27             | Line 52<br>Form 5695          | Tab G, 5  |
| Credit for the Elderly  | 27             | Line 53 Schedule<br>R         | Tab G, 5  |
| Additional taxes: SE, tips, IRAs, AEIC, FTHBC repayment                               | 28             | Lines 56 thru 60<br>Form 5405 | Tab 6     |
| Payments: estimated taxes, EIC, ACTC, American Opportunity, FTHBC 2008 repayment, HSA | 24, 26, 29, 30 | Lines 61 thru 67<br>Form 8863 | Tab 6     |
| Earned Income Tax Credit;   | 30             | Line 64a                      | Tab H, 6  |
| Additional Child Tax Credit   | 26             | Line 65<br>Form 8812          | Tab 6     |
| Form W-4, Employee's Withholding Allowance Certificate                                | 31, 33         | Line 73 thru 76               | Tab 13    |
| Direct deposit; split refunds   | 31             | Line 74,<br>Form 8888         | Tab 6, 13 |
| Amount owed and options for payment   | 31             | Line 76                       | Tab 13    |
| Finishing the return/Quality review   | 33, 34         | QR Checklist –<br>Form 13614C | Tab 13    |

## ***Appendix H 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.

### **Can Prepare**

#### **FORMs and Schedules:**

- **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)**
- **1099 Misc (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)**
- **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\***

### **Can NOT Prepare**

**Schedule C (Business Profit and Loss) if a loss or expenses exceed \$10,000**

**Complicated Schedule D without proper paperwork  
(Capital Gains and Losses)**

**Schedule E (Rental Property) with expenses, including depreciation**

**Schedule F (Farm Income)**

#### **FORMs:**

**2106 (Employee Business Expense)**

**3903 (Moving Expenses)**

**8615 (Minor's Investment Income)**

**Portions of Schedule A's and B's that are not included in our training**

**Schedule K-1's that involve depreciation or deductible expenses**

**Other rental income or business income**

**\*HSA/COD: A separate on-line training module and certification test is provided for 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.**

**Appendix I List of in-scope and resources on Form 1040**

| 1040 Line |                                | Input form                                   | TaxWise form                                      | Notes    |
|-----------|--------------------------------|--|---|----------|
| 1-6       |                                | 13614-C                                      | Main Info, 8379                                   |          |
| 7         | Wages, etc                     | W-2, 1098-T                                  | W-2, Wkt 1  |          |
| 8         | Interest                       | 1099-INT, K-1                                | Interest Statement                                |          |
| 9         | Dividends                      | 1099-DIV, K-1                                | Dividend Statement                                |          |
| 10        | Tax Refunds                    | 1099-G                                       | State Tax Refund form                             |          |
| 11        | Alimony                        | Taxpayer Interview                           | Direct input to 1040 Pg 1                         |          |
| 12        | Business income                | 1099-MISC, cash income, or receipts          | Sch C, SE   |          |
| 13        | Capital gains                  | Various 1099 (DIV, B, Consolidated, A, C, S) | Cap Gain or Loss Worksheet, Form 8949, Sch D, 982 | Note 1/2 |
| 14        | Other gains                    |  | <b>OUT OF SCOPE</b>                               |          |
| 15        | IRA distributions              | 1099-R                                       | 1099-R, 8606                                      |          |
| 16        | Pensions                       | 1099-R                                       | 1099-R  |          |
| 17        | Rents, royalties               | 1099-MISC, K-1                               | Sch E   |          |
| 18        | Farm income                    |  | <b>OUT OF SCOPE</b>                               |          |
| 19        | Unemployment                   | 1099-G                                       | 1099-G  |          |
| 20        | Social Security                | SSA-1099, RRB-1099,                          | Wkt 1   |          |
| 21        | Other income                   | W-2G, 1099-MISC, 1099-C                      | W-2G or Line 21 Income                            | Note 1   |
| 23        | Educator Expense               |  |   |          |
| 24        | Certain business expenses      |  | <b>OUT OF SCOPE</b>                               | Military |
| 25        | HSAs                           | Taxpayer Interview, W-2, and 1099SA          | 8889  | Note 2   |
| 26        | Moving expenses                |  | <b>OUT OF SCOPE</b>                               | Military |
| 27        | Half of self employment tax    | Sch C  | Sch SE  |          |
| 28        | Self-employed SEP              |  | <b>OUT OF SCOPE</b>                               |          |
| 29        | Self-employed health insurance |  | <b>OUT OF SCOPE</b>                               |          |
| 30        | Penalty for early withdrawal   | 1099-INT                                     |   |          |
| 31        | Alimony paid                   | Taxpayer Interview                           | Direct input to 1040 Pg 1                         |          |

|       |                              |                               |                      |  |
|-------|------------------------------|-------------------------------|----------------------|--|
| 32    | IRA deduction                | Taxpayer Interview            | IRA Worksheet        |  |
| 33    | Student loan interest        | 1098-E                        | Wkt 2                |  |
| 34    | Tuition and fees             | 1098-E                        | Wkt 2 (if allowed)   |  |
| 35    | Domestic production          |                               | <b>OUT OF SCOPE</b>  |  |
| 40    | Deductions                   | Multiple                      |                      |  |
| Sch A | Medical                      |                               | Sch A Detail         |  |
| Sch A | Taxes                        | W-2, 1098, Others             | Sch A                |  |
| Sch A | Mortgage Interest & Points   | 1098                          | Sch A                |  |
| Sch A | Contributions                | Receipts                      | Sch A Detail or 8283 |  |
| Sch A | Miscellaneous                |                               |                      |  |
| 42    | Exemptions                   | 13614-C                       | Main Information     |  |
| 44    | Tax                          |                               | Calculated           |  |
| 45    | AMT                          |                               | <b>OUT OF SCOPE</b>  |  |
| 47    | Foreign tax                  | 1099B, 1099Int, or<br>1099Div | 1116 (limited)       |  |
| 48    | Dependent care               | Receipts, W-2                 | 2441                 |  |
| 49    | Education                    | 1098-T, receipts              | 8863                 |  |
| 50    | Retirement savings           | W-2, receipts                 | 8880                 |  |
| 51    | Child tax                    | 13614-C                       | 8812                 |  |
| 52    | Residential energy           | Receipts                      | 5695                 |  |
| 53    | Other credits                |                               | Sch R                |  |
| 56    | Self employment tax          | Sch C or C-EZ                 | Sch SE               |  |
| 57    | Unreported SS or Medicare    | Taxpayer Interview            | 4137                 |  |
| 58    | Addl tax on IRAs/retirements |                               | 5329 (Part 1)        |  |
| 59-60 | Other taxes ( FTHBC, HSA)    | Interview                     | 1099SA, 5405         |  |

|    |                             |  |   |  |
|----|-----------------------------|--|---|--|
| 61 | Federal Income Tax Withheld | W-2, Various 1099 (R, SSA, INT, DIV, B, Consolidated, etc) |   |  |
| 62 | Estimated taxes             | 1040-ES  | F/S Tax Paid  |  |
| 63 |                             |  |   |  |
| 64 | Earned Income Credit        |  | Sch EIC   |  |
| 65 | Additional Child Tax Credit |  | 8812  |  |
| 66 | American Opportunity Credit |  | 8863  |  |
| 67 |                             |  |   |  |
| 68 | Amount paid with extension  | 1040-V   | Wkt 3   |  |
| 69 | Excess Social Security      | W-2  |   |  |
| 70 | Fuel tax                    |  | <b>OUT OF SCOPE</b>   |  |
| 71 | Other credits               |  |   |  |
| 74 | Refund/Purchase Bonds       |  | Main Info, 8888   |  |
| 75 | Applied to Next Yr's return |  | Direct input to 1040 Pg 2   |  |
| 76 | Amount owed                 |  | 1040-V, ACH, 9465   |  |
| 77 | Penalty                     |  | <b>IRS calculates penalty – counselor can override or zero amount</b> |  |
|    | Signature                   |  | 8879  |  |

Note 1. Cancellation of Debt and Foreclosure require 2 Certified Volunteers who complete online course and pass test.

Note 2. COD/HSAs require 2 Certified Volunteers at the site who complete online course and pass test.

**Appendix J Sample Evaluation Form**

Following is a sample Evaluation Form that can be used for both Instructor and Counselor Training.

INSTRUCTOR/COUNSELOR TRAINING EVALUATION

YOUR COMMENTS AND SUGGESTIONS ARE WELCOME. THEY WILL ASSIST US IN PROVIDING QUALITY TRAINING. PLEASE WRITE IN ANY SUGGESTIONS OR COMMENTS AND RETURN THIS FORM TO THE DESIGNATED INDIVIDUAL.

1. Are you an experienced or new Instructor/Counselor? Experienced\_\_\_\_ New\_\_\_\_
2. Were you notified of times, dates, and location of training at least two weeks in advance?  
Yes\_\_\_\_ No\_\_\_\_
3. Was the invitation letter timely and did it allow you to prepare for class any requested presentations or test completion?  
Yes\_\_\_\_ No\_\_\_\_
4. Did the notice provide you sufficient time to set aside the dates without interfering with your other volunteer activities or personal schedule?  
Yes\_\_\_\_ No\_\_\_\_
5. Were you advised in advance regarding AARP reimbursement policies for Instructors especially with regard to the fact that receipts were necessary for all items except mileage?  
Yes\_\_\_\_ No\_\_\_\_
6. Did you receive all necessary materials for training? Yes\_\_\_\_ No\_\_\_\_  
If no, what was missing? \_\_\_\_\_
7. Did you receive an agenda for the training? Yes\_\_\_\_ No\_\_\_\_  
At the meeting\_\_\_\_ With the invitation\_\_\_\_
8. Was the agenda followed by the Instructor?  
Yes\_\_\_\_ No\_\_\_\_
9. How would you rate the facilities?  
Excellent\_\_\_\_ Good\_\_\_\_ Fair\_\_\_\_ Poor\_\_\_\_

Instructor/Counselor Training, Page Two

10. Were the topics covered beneficial to you as an Instructor/Counselor?

|                           | Excellent                | Good                     | Fair                     | Poor                     |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Scope of Program          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Federal Tax               | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| State Tax                 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Integrated Training       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Administrative Training   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Adult Learning Principles | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Visuals                   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Other                     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

11. Was sufficient time allotted? Yes\_\_\_\_ No\_\_\_\_

12. Were you trained regarding testing/ grading procedures? Yes\_\_\_\_ No\_\_\_\_

13. Were you trained regarding the notification of certification procedure?  
Yes\_\_\_\_ No\_\_\_\_

14. Were you provided an opportunity to actively participate? Yes\_\_\_\_ No\_\_\_\_

15. Were you provided an opportunity to ask questions? Yes\_\_\_\_ No\_\_\_\_

16. How would you rate the Instructors' abilities?

|         | Good                     | Fair                     | Poor                     |                          |
|---------|--------------------------|--------------------------|--------------------------|--------------------------|
| Name #1 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Name #2 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Name #3 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If fair or poor, please add constructive recommendations for areas needing improvement. \_\_\_\_\_  
\_\_\_\_\_

If fair or poor, please add constructive recommendations for areas needing improvement.

17. Were all your questions regarding procedures answered? Yes\_\_\_\_ No\_\_\_\_  
If no, what was left unanswered? \_\_\_\_\_

18. For experienced instructors/Counselors, when materials were presented were they an exact repeat of last year or was a fresh method of presentation utilized?  
Exact\_\_\_\_ Fresh\_\_\_\_

19. What can be done to improve next year's training?  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

D18918 (1011)