

AARP Tax-Aide

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

Operational Guidelines

Companion manual to the Policy Manual Version 4.0

Version 1.0

Period Covered: 2009-2010

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

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

*2 Million People Served
Annually!*

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1. AARP and the AARP Foundation

AARP

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

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

ABOUT THE AARP FOUNDATION

Everyone deserves to live with dignity and purpose. Yet, there are millions of mid-life persons under economic pressure trying to cope with everyday life. There are resources and programs available to help. Every year, however, these resources are left untapped because no one makes the connection.

That's why we're here.

The AARP Foundation helps older Americans build and protect their financial assets, and gain access to public benefits that will allow them to age with dignity and independence. We dedicate every day to standing up for those who live on the knife's edge of economic distress. We know all too well that a single life change – a costly illness, the loss of a job, a home foreclosure notice, the death of a spouse – can quickly threaten an individual's financial stability. In 2008, Foundation services helped and educated more than 5 million people.

The AARP Foundation in 2008:

- Provided nearly 3 million low- and moderate-income people free tax preparation and assistance and getting them the refunds and credits they deserve.
- Moved more than 49,000 people closer to financial stability through job training and placement.
- Helped nearly 97,000 people meet their daily needs by steering them to public and private benefit programs.

- Empowered mid-life women who have enormous potential, but few resources, through scholarships for education and training.
- Convened leaders in philanthropy, aging and economic security to explore innovative approaches to better meet the needs of low-income older Americans.
- Advocated for the rights of older workers, protected predatory lending victims and health care consumers, and won significant legal victories.

AARP Foundation Services

Job Training and Placement

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

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

www.aarp.org/womensscholarship

Finding and Applying for Public Benefits

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

www.aarp.org/quicklink

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

www.aarp.org/preparetocare

Staying in Control of Finances

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

www.aarpmmp.org

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

Helping with Taxes

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

www.aarp.org/taxaide

Fighting Against Fraud

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

Educating about Reverse Mortgages

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

Who We Are

The Foundation is AARP's charitable arm—the heart of AARP. We focus on serving the most economically vulnerable members of society. Through the support of thousands of volunteers and donors, we help those having difficulty meeting their basic health and financial needs in the second half of life. Eighty-seven percent of what the Foundation spends goes to our important programs and services to improve the quality of life for seniors in your community and across the country.

2. AARP Foundation Tax-Aide Program

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

A. AARP Tax-Aide's Customers

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

1. Who They Are (from 2009 survey)

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

2. What They Think

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

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

3. IRS and State/Local Tax Agencies

A. Internal Revenue Service & State/Local Tax Agencies

1. Internal Revenue Service

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

IRS SPEC Responsibilities:

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

IRS SPEC Territory Offices Responsibilities:

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

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

AARP Foundation Coordination with IRS includes:

- ❖ Regional Coordinator contacts are IRS SPEC Area Directors.
- ❖ State Coordinator contacts are the SPEC Territory Managers.
- ❖ AARP Tax-Aide State Management Team (SMT) and lower organizational levels contacts

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

B. State and/or Local Tax Agencies

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

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

D. Boundaries for states and districts:

AARP Tax-Aide regional boundaries are predetermined by the AARP Tax-Aide National Office. State boundaries apply except for California, Florida, Illinois, Minnesota, New York, Ohio, Pennsylvania, and Texas. These heavily populated states are split, with multiple AARP Tax-Aide “states”, sometimes called split-states, within their geographic borders. In all cases, the boundaries must encompass entire 5-digit zip codes and should be clearly understood by all volunteers and delineated by the responsible supervising Coordinator. These boundaries are stored within the national database (*VMIS*) and impact site records and activity reporting. Any changes to these boundaries should be communicated to the National Office to ensure that the national database is updated in a timely manner.

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

4. Volunteer Recruitment and Appointments

A. New Volunteers

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

B. Volunteer Appointments

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

Position	Appointed By	Term	Form of Appointment
Regional Coordinator National Committee Chairs	National Office	Maximum of 3-2 Year cycles, 6/1-5/31 (begin in odd-numbered years)	Letter from National Office
Regional Advisors	Regional Coordinator with staff liaison concurrence	2 Year cycles that can be renewed multiple times	Letter from Regional Coordinator
State Coordinator	Regional Coordinator with staff liaison concurrence	Maximum of 3-2 Year cycles, 6/1-5/31 (begin in even-numbered years)	Letter from Regional Coordinator
Administrative, Partnership and Communications, Technology, and Training Specialists	State Coordinator with concurrence of Regional Coordinator	2 Year cycle, 6/1-5/31 (begin in even-numbered years)	Appointment Confirmation Letter by State Coordinator *
District Coordinator and Prospective Volunteer Coordinator	State Coordinator with concurrence of Regional Coordinator	1 Year cycle, 8/1-7/31	Appointment Confirmation Letter by State Coordinator *
Local, Communications, Technology, Training, and Administration Coordinator	District Coordinator with concurrence of State Coordinator	1 Year cycle, 8/1-7/31	Appointment Confirmation Letter by District Coordinator *
Instructor	DC with concurrence of TRS	1 Year cycle, 8/1-7/31	Appointment Confirmation Letter by District or State Coordinator and passing grade of IRS test
National Committee Members	Committee Chair with concurrence of Staff liaison	2 Year cycles	Appointment Confirmation Letter from National Office
Tax Counselors and Electronic Return Originators	LC with concurrence of Instructor who graded the test.	Date they passed the test through December 31	Passing Grade on IRS Certifying Test and proper notification via listing to the IRS

Position	Appointed By	Term	Form of Appointment
Client Facilitators and Non-counselors	Local Coordinator	Mid-Jan through October 15	Signature of IRS Standards of Conduct
Shift Coordinator	Local Coordinator	1 Year cycles that can be renewed multiple times	None
Other Positions	By Supervising Coordinator	Maximum of 2 years, Unlimited terms	Appointment Letter by Supervising Coordinator

* Confirmation letters will not be distributed by the National Office in the field for 2009.

For volunteers within the State Management Teams, a standard biography form is requested to be filled out and submitted to the National Office. In addition, this and other forms referenced in this manual are available on the Extranet.

C. Procedures for Appointing State Coordinators

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

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

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

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

The National Office produces and provides to the State Coordinators confirmation letters for coordinators, Instructors and specialists after the *VMIS* system is updated by the ADS. The State Coordinator will decide who will distribute the confirmation letters.

E. Reappointments

Reappointment letters should be sent to reporting coordinators, specialists and/or Instructors by their supervising Coordinators. Sample confirmation and non-reappointment letters are found on the Extranet. Leadership changes throughout the year must be reported to Administrative Specialists immediately who will update the VMIS. Refer to the section on Volunteer Rosters for policies to update rosters with Leadership changes.

F. Volunteer Training and Testing

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

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

Leadership Training

Formal training:

- ❖ On an as needed and rotating basis, a full specialized cadre may be invited to summer training. For example, the full cadre of ADSs was invited to summer training to learn and prepare for VMIS and the new Recruitment Tool.
- ❖ The Training Specialists coordinates required tax law training for Instructors.
- ❖ Instructors conducts required tax law and ERO training for all Counselors using the IRS, state, AARP Tax-Aide and AARP Tax-Aide Counselor Digest materials. A Counselor Digest is to be distributed and reviewed with each Counselor along with other training materials, especially the Statement of Understanding for Counselors in the Counselor Digest, Site Guidelines, the section on Taxpayer Confidentiality and Security of Taxpayer Data in that same document, and activity reporting.
- ❖ The Training Specialist, Technology Specialists and/or district Technology Coordinators conduct E-File and ERO training classes for all TCs, Instructors, Counselors, and EROs.

Annual Meetings and On-The-Job-Training

- ❖ Volunteer coordinators, specialists, Counselors, EROs, Client Facilitators are continually provided On-The-Job-Training by their volunteer supervisor.
- ❖ State Coordinators attend Regional meetings held by the Regional Coordinators each October.

- ❖ State Management Team Specialists and District Coordinators attend the State Coordinator's State Meetings. These state meetings take place after the Regional Coordinators' October meetings to ensure that new or otherwise important information presented in the regional meetings is made available during state meetings. Also at this meeting, State Management Team Specialists conduct specialized training to ensure that DCs have sufficient knowledge of admin, tech, tax training and partnership/communications to lead their districts.
- ❖ The State Management Team Specialists stay in contact with DCs and district level specialists' positions to continue to provide ad hoc training and impart needed information for effective district level operations. District level coordinators similarly stay in touch with local volunteers including Local Coordinators to provide continual on-the-job training and information.
- ❖ Policy and procedures revisions are also provided via the annual newsletters *Happenings*, regular AARP Tax-Aide *Cybertax* and technical bulletins. AARP Tax-Aide volunteer should not act on any IRS policy, procedure, or request for information unless first confirmed it is appropriate for this program by an AARP Tax-Aide volunteer leader.

Policy and Administrative Training

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

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

Two presentations have been developed for use in conducting this training and are available on the Extranet:

- ❖ For all local and site coordinators – Quality Site Requirements
- ❖ For all volunteers – AARP Tax-Aide Policy & Administrative Training

Process Based Tax Law Training

The TRS selects the presenters who will conduct Instructor Workshops. These individuals need to be selected for their experience in teaching adult learners, their oral presentations skills and tax knowledge. The TRS can provide preliminary or separate training for new Instructors. The typical agenda for Instructor Workshop should include tax law updates and changes, as well as coverage of administrative and technology updates provided by the ADS and TCS. The IRS can

be called upon to assist with tax law instruction if necessary. The NTTC has developed a set of Power Point slides that can also be used to assist with tax law training. The slides which incorporate the integrated training approach are available on the Extranet, www.aarp.org/tavolunteers. See the Training Guide for a more detailed explanation. **Note: All Instructor Workshop trainers and attendees should code related expenses as “W”. This code appears on the Extranet version of the expense statement, but not on the printed version. TRSs and SCs need to tell the presenter and attendees (Instructors) at the workshop to use the new code and the TRS needs to be mindful to use the new code as well.**

Electronic Return Originator (ERO) Training

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

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

Instructors

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

Counselors

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

The IRS test may be taken at home or in class at the State Coordinator's discretion. Link & Learn may also be used as an alternative. Refer to the Policy Manual Section 1 for additional details. Graded Counselors' test answer booklets will be returned to them. The use of PBT materials provided by the National Tax Training Committee is recommended to supplement other PowerPoint trainings that Instructors and District Coordinators use on program policy and administrative procedures.

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

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

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

Quality Review

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

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

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

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

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

Counselor Certification

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

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

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

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

Counselor Assignment

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

5. AARP Tax-Aide Sites

A. *Site Management*

With electronic filing, the use of larger sites is strongly recommended. Larger sites provide:

- ❖ better utilization of computer resources and volunteers,
- ❖ more tax and computer on-site expertise,
- ❖ more options for quality review of all returns, especially using designated reviewer(s), and
- ❖ greater visibility to the public and easier word-of-mouth referrals.

B. *Isolated Locations*

AARP Tax-Aide is proud of and will certainly continue to support volunteers' long standing dedicated service to rural taxpayers. However, service to the most rural/isolated locations may not be required on a weekly basis; nor should one-person sites be established. Therefore, ***other cost-effective options*** should be considered. Refer to the Policy Manual section on reimbursement for policies related to high mileage costs associated with travel to and from isolated locations. Ideas to provide service and manage related costs include:

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

C. *Site Selection*

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

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

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

Once a site has been secured, Coordinators should attempt to keep it on a continuing basis for each tax season. For example, banks and savings and loan organizations will frequently

recognize the public relations benefits of providing space, and may offer sites in several of their branches. Many libraries and senior centers have large conference rooms. Hospitals that have senior programs are usually very willing to make space available. However, Coordinators should attempt to secure several sponsors in an area, dependent upon taxpayer demand, rather than rely on a single business or organization with multiple locations.

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

D. Tax-Aide Site Identification Numbers (SIDN)

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

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

*Note: for more specifics regarding digits 6-9, refer to the Administrative Manual. For more specifics regarding the EFIN, refer to the Technology Management Guide.

E. Site Information

It is critical that site information (dates open, times of operation, location, etc.) be recorded correctly and timely in *VMIS* so that the toll free number, website, and the IRS can accurately refer clients to sites. In addition, current and accurate site information in *VMIS* promotes easier activity reporting during the tax season. From *VMIS*, at the beginning of July the National Office will offer each Administrative Specialist a prior year's site listing to revise and submit new sites.

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

F. Site Schedules

Tax assistance services may be set up by the coordinator based on walk-in service, prior appointment, or a combination of both. Appointment basis requires that a volunteer, or a person at the site, receives the calls and schedule appointments from an advertised telephone number. A schedule is arranged for the best time and place for the taxpayer to see a Counselor. It is wise to remind the taxpayer in advance what documents are needed. Missed appointments, or failure to

bring the necessary documents, result in lost time and frustration for all concerned. If a site is a walk-in site, priority *must* be given to those 60 and older in accordance with IRS grant provisions.

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

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

G. Foreign and American Sign Language assistance

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

6. Equipment Management & Ordering

A. Resource Forecast for next season

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

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

B. Ordering IRS Depot Equipment

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

C. Ordering Purchased Equipment

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

D. Purchasing Equipment with Donated Funds

Donated funds can be used to purchase computer equipment. If a state/split-state receives a monetary donation, and they wish to purchase computer equipment with these funds, consideration should be given to the type of equipment purchased. Please see the Technology Management Guide, available on the Extranet, for more information.

7. Program Communications and Chain of Command

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

A. Volunteer Extranet

The AARP Tax-Aide program maintains a web based Extranet page that volunteers can access at www.aarp.org/tavolunteers. Items that are posted here are made available as references to the volunteers and required links to Web-enabled systems. Examples of what is posted here include, but are not limited to:

- ❖ Program policies and manuals and updates to these policies and manuals when they become available
- ❖ Recent announcements, training presentations, volunteer job descriptions
- ❖ Links to WEB enabled systems such as Activity Reporting and Site Information Updating
- ❖ Sample forms and reports

B. Chain of Command

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

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

C. Other Communication Channels

Regional and State Coordinators are expected to develop communication systems to share information with District and Local Coordinators, Instructors, and Counselors. In addition to the Extranet and chain of command, the AARP Tax-Aide National Office also communicates with coordinators and Instructors on current program developments and procedures through conference calls, memorandums, *Cybertax*, Tech Bulletins, the AARP Tax-Aide newsletter (*Happenings*), the manuals, guides and digests, and other program materials. Courtesy copies to the National Office of local email exchanges are usually unnecessary. *Happenings* issues are sent to all volunteers. *Cybertax* is posted on the volunteer Extranet and sent to all volunteers who have requested to be set up to receive it. State level conference calls may be arranged utilizing procedures shown in the SC Guide.

8. Ordering Program Materials

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

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

B. IRS Training Materials

New process in 2009. The IRS has a new process for ordering materials. If you are the person who will be placing orders for the TCE training materials, an electronic order form will be sent you via email through the CAPS system on September 2nd. If you do not receive an email, please proceed how you ordered materials in the past. Contact your IRS Territory Office and submit your 2333V form to them to order materials until December 15th. The only restrictions are that P.O. boxes cannot be used; and, if multiple copies are needed they must be ordered in multiples of five. If no quantity is specified, one set of materials will be ordered. Everyone on the list will automatically be shipped a Pub 17 in the same quantity as the number of training manuals requested. The Pub 17 will come separately late in the year or even January.

C. Tax Preparation Software Ordering (starts in September)

- ❖ The software ordering process begins in September and continues into January. However, before an order can be placed into the IRS system it ***must have an EFIN, the correct SIDN associated with the site that will be using the software, and be designated in the AARP database as an e-file site.*** The e-file designation can be entered by the ADS into the AARP national database or by the DC or LC using the new Web-enabled Site Information System. Once entered into the AARP National Database, it will feed to the IRS-STARs system twice a week. ***The IRS Territory Office cannot do this for you.*** All software orders must be placed with the IRS Territory Office. The Technology Specialist or designee is responsible for providing the ordering information needed by the Territory Office in a timely manner. Software orders are filled on a first-come, first-served basis and can be accepted through the end of January. Acknowledgement of each order is sent via email to the contact identified in the original order and shipment usually begins in early December.
- ❖ The Technology Specialist or their designee ordering the software should be aware, when placing the order, to reference the correct SIDN, due to its impact on Activity Reporting. Software that is not accurately assigned to an SIDN will result in e-file counts being initially mis-applied in the activity reporting system and will require ADS intervention to resolve.
- ❖ If one EFIN will be used to transmit returns for several other EFIN's, for example, a District computer handling several local sites, then a Transmit Code (XMIT Code) must be requested for that EFIN when placing the order. This will minimize the accidental impact the on the activity reporting system.

- ❖ Software orders will be stopped by the IRS system if the EFIN had less than 35 accepted returns last season. A statement of justification for reordering software for these minimal production sites (1-34 accepted returns) must be sent from the State Coordinator to the Regional Coordinator. Both must endorse that justification before it can be submitted by the Regional Coordinator to the National Office. The National Office will send it to the IRS in Atlanta for consideration. If approved by IRS SPEC, the order will be accepted by the Territory Office for processing. ***If the site had zero accepted returns, the EFIN has been blocked and no order can be placed regardless of justification.***

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

- ❖ All Counselor supplies, e.g. name badges and Counselor Digests, must be estimated and ordered by Coordinators in advance of the training classes.
- ❖ Order from AARP Fulfillment using the AARP Order Form. This order form is available electronically on the volunteer Extranet and in paper form. If you use the electronic version, you can FAX it to 703-541-5921 or 703-541-5922 or email it to fulfillment@aarps.org. If you use the paper version, you can FAX it to the numbers listed above, or mail it in the cherry envelope. Items marked BO, for Back Ordered, or DF for Deferred Shipment ***should not be reordered***. Telephone orders cannot be accepted. Please note that some items are only available in electronic format and are indicated as such on the form.
- ❖ Supplies are predicated on *normal usage*. *Please order only what is needed and do not attempt to stockpile. Do not over order.* UPS is used for many shipments so P.O. boxes make it difficult for delivery. If a street address is not feasible, provide a phone number for UPS to use to arrange delivery.

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

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

F. IRS Site Materials

For paper returns, site materials should include the overprinted 1040 series forms to ensure that the paper returns are properly credited to AARP Tax-Aide.

The IRS will email the Form 2333V directly the volunteer either the District and/or Local Coordinators which is revised every year. The current version of the form will be emailed from the IRS Territory Office. Follow the instructions of the Form which will be in a PDF format which will include the date needed and last date accepted. The PDF will be saved to your computer and you will be prompted to send it as an attachment to the IRS. You will be sent an acknowledgment email stating your order has been received. You will receive email notifications each time a product is shipped by the IRS National Distribution Center. Your order will be

reviewed and approved by your IRS Relationship Manager. If you order IRS materials through another AARP Tax-Aide volunteer or and IRS SPEC employee, continue your process as you would normally do to receive materials.

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

9. AARP Tax-Aide Master Schedule of Events and Deliverables

(Shows month and title of responsible party)

	Responsibility
January	
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
March	
Sites continue operation until end of tax season	LC
Adjustment, as needed, site information in VMIS to enable third period of activity reporting using Statistics Reporting web site.	LC/DC/ADS
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
Hardware Inventory due May 15	TCS
(Re)appointment process for RCs, SCs and Specialist positions as needed based on terms and supervisor assessment of performance.	Nat'l/RC/SC
Submit Activity Statistics Reports using Statistics Reporting web site as needed	LC/DC/ADS
Call AARP State Office ASD to get fall recruitment through Magazine inkjets	PCS
NLT meeting	NLT
June	
Hardware Allocation to SC and RC	TCS/SC
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date	Leaders
Expense statements processing continues	Nat'l
July	
Hardware allocated to states	RCs
Shipping hardware orders and shipping dates to National	RCs
Training for new SCs and SMT Specialists	Ldrshp Dev
August	
Planning for upcoming season	SMT
Analysis of program needs	SMT
Recruiting (especially leaders)	ALL

Contact communications ASD in AARP State Office for add'l recruitment publicity	PCS
Appointments of Coordinators, Instructors based on need and supervisor assessment of performance	RC/SC
Updating of Site Lists for E-filing status & SIDN	ADS/DC/LC
Receipt and distribution of Leadership and Site lists	ADS, DCs, LCs
Update previous year's site lists and coordinating supervisors	ADS/DC/LC
Start updating VMIS All Volunteer List and Site List	ADS/DC/LC
NLT meeting	NLT
Consumable ordering primary and secondary identified	SC/TCS
September	
Recruiting continues	ALL
SMT planning meeting or conference call	SMT
Updating leadership rosters and site information	ADS/DC/LC
Recruiting publicity campaign, at national, state and local levels	Nat'l/PCS/CC & DC/LC
Submit final outstanding expenses (fiscal year ends 9/30)	ALL
Develop Process-based tax training plan	TRS
Submit Final Activity Statistics Reports using Statistics Reporting web site as needed	ADS
Order TaxWise Software	TCS/designee
October	
Review and analysis of expense report	Nat'l/ RC/SC
Recruiting continued	ALL
Contact previous Counselors to confirm interest for next year	LC/DC
Regional planning meeting with State Coordinators	RC
State planning meetings with District Coordinators	SC
Submit new grant year leadership expenses (ongoing through fiscal year)	Vol Ldrs
Distribute guides, manuals, confirmation letters, labels, & Administrative packets	Nat'l
Planning Instructor workshops	TRS/ADS
Ordering AARP 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
Update VMIS All Volunteer List	ADS, DCs, LCs
Distribution of All Volunteer Roster by National Office to ADS: ADS to Coordinators	
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

A. List of Current* Reports

List of Current* Reports

Title	Where Available/Who Produces	Short Description	Action Required	By When
Initial Update of Site Lists SIDN & E-Filing	VMIS report can be run by ADS, NLT, SC, and Nat'l Office	Shows all active sites within a state\split-state and illustrates the SIDN and E-filing status.	ADS reviews and coordinated with their SMT to verify site listings	August
Leadership Roster	VMIS report can be run by ADS, NLT, SC, and Nat'l Office	List of leaders, sorted by order of their position, for a state/split state showing their titles, their contact information, and their supervisor (ID # and last name).	DC, SC updates via ADS. All data is sent to ADS for input into VMIS.	mid-August
Revised Leadership Roster	VMIS report can be run by ADS, NLT, SC, and Nat'l Office	Same as the leadership roster, but with updated information	ADS verifies & distributes	mid-September
All-Volunteer Roster	VMIS report can be run by ADS, NLT, SC, and Nat'l Office	List of leaders and non-leaders and shows, sorted by position within a state\split state their titles, their contact information, and their supervisor (ID # and last name).	All Coordinators update via ADS. All data is sent to ADS for input into VMIS.	beginning of December
Revised All-Volunteer Roster	VMIS report can be run by ADS, NLT, SC, and Nat'l Office	Same as the all-volunteer roster, but with updated information	ADS verifies & distributes	mid-March
Site lists	VMIS report can be run by ADS, NLT, SC, and Nat'l Office A link to the WEB enabled system is available on the volunteer Extranet on the General Communication tab .	Shows all active sites within a state\split-state and includes all the contact information for that site, including LC/DC, schedule, and address, etc.	DC, SC, and LC updates via ADS. All data is sent to ADS for input into VMIS. All new sites, site LC/DC assignments, and requests to inactive sites must still go through the ADS, but the DC and LC will be able to view and update selected fields for currently active assigned sites through the WEB enabled system on the Extranet.	beginning of November

Title	Where Available/Who Produces	Short Description	Action Required	By When
Activities Reports	VMIS report can be run by ADS, NLT, SC, and Nat'l Office	Multiple report versions that summarize activity at different levels (region, state/split-state, DC, LC, or site level) of number of taxpayers served and how	RC, SC, ADS, and National Office analyze	Submission of activity counts is due monthly during the tax season using the Statistics Reporting WEB enabled system (link will be made available on the volunteer Extranet) Reports are available upon demand within VMIS.
Personnel Report	VMIS report can be run by ADS, NLT, SC, and Nat'l Office	Count of total volunteers by region and state/split-state. Leaders are counted by their highest position (if a leader). Additional segmentation and comparisons are also provided.	RC, SC, ADS and National Office analyze	May
Expenses Report	Driven from AARP Accounting system and is produced by Nat'l Office	Summary Financial comparison by region and state/split-state of the volunteer initiated program costs based on the IRS grant cycle. Summary by type of activity, position are shown. Selected additional costs segmentation are provided.	RC and SC reviews w/DCs & other Leaders as necessary	October (minimally) but may be produced (quarterly)
Equipment Inventory Report	Volunteers produce in the field using format outlined by National Office	Spreadsheet containing all hardware in a state and that hardware's custodian	Technology Specialist with State Coordinator developed and submits to the National Office	May 15 th
Instructors Report	Volunteers produce in the field	An Instructor Evaluation Form is provided in the Training Guide for the Instructor Workshops	Lead Instructor produces report and submits it to the TRS	10 days after class

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

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

Activity Reporting has several component pieces to it. These include:

Site Sign-in Sheets

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

Submission of Summary Activity Reports

Activity Reports are submitted via a web process. Program activity is to be collected at the site level via sign-in sheets, tabulated, and reported by the Local Coordinator to the District Coordinator and ultimately on to the Administrative Specialist via a **WEB enabled system**.

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

Once data are loaded into **VMIS**, the ADS has access to review the detailed activity reports and make adjustments as necessary to ensure that an accurate report on the number of taxpayers served is ultimately completed within 15 days of the close of the reporting period. The information reported should be **incremental** in nature. Cumulative totals will automatically be calculated based on the monthly totals reported.

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

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

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

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

B. Program Evaluation

Counselor Evaluation of Training

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

Instructor and Class Evaluation Form

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

C. Review of Volunteer Performance

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

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

D. Volunteers End-of-Season Assessment

Toward the end of the tax season every volunteer is invited to complete a Volunteer Assessment of the AARP Tax-Aide Program and furnish it to his/her supervisor. The form is in the Counselor and Local Coordinator Digests. It is important for volunteers to be heard so all volunteers should complete a form.

Each supervisor reviews the assessments received, at each level, and completes one form. Supervisors should take care to consider in their assessment the views expressed in the assessments they receive. Volunteers submit the assessment forms in accordance with the dates printed on the form.

E. National Assessment Report

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

F. Counselor Certificates

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

A generic certificate is available by ordering directly from the fulfillment department (see the Administrative Material section of the AARP Tax-Aide Program Order Form). Other more customized certificates without seals are available on the AARP Tax-Aide Volunteer/Site Recognition Items Form.

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

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

G. Site Awards

Alice Stephenson of Oakland, California, is considered the founder of the modern-day AARP Tax-Aide program. The Alice Stephenson Quality Site Award is a certificate used to recognize site sponsors. State Coordinators determine how and if they wish to use the certificate. These certificates can be obtained from the National Office by emailing: taxaide@aarp.org or by faxing 202-434-6026.

H. E-filing Awards

The Margaret Drescher E-filing Award is a certificate that recognizes a site's level of achievement as measured by percentage of total federal returns prepared at the site that were e-filed. A site must have a minimum of 50 accepted e-file returns and meet one of the percent levels below. State Coordinators request the awards from National Office specifying the dated, colored sticker earned for the year: bronze (40%), silver (60%), gold (80%), or diamond (90%). The certificate has space for five annual stickers. Margaret Drescher of Medford, OR, was the first National Technology Committee Chair, inspiring others with her enthusiasm and positive attitude to accept the challenge of transitioning to electronic filing.

I. Service Pins & Plaques

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

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

When requesting pins and plaques, fill out the AARP Volunteer/Site Recognition Form, and mail or email it to the National Office (an email is also sufficient provided that the same information is contained in the email). When ordering, if possible, please try to bundle your requests and submit them between July 1st through August 30th. Requests received at other times of the year can be processed, but may take additional time to fulfill due to other events and deliverables.

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APPENDICES: GLOSSARY

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

ADS- (Administrative 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.

AND (Assistant National Directors) – Staff in the National AARP 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

CCH (formerly UTS (Universal Tax Systems)) company that provides the *TaxWiseTM* software purchased by the IRS for TCE and VITA volunteer use

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

CF – (Client Facilitator) – A volunteer who manages the site flow of taxpayers

COORDINATOR – Volunteer leader in AARP Tax-Aide program

COUNSELOR – AARP Tax-Aide Volunteer who is IRS certified and prepares taxes

DISTRICT – AARP Tax-Aide geographic entity within a state defined by State Coordinator (county, city, metropolitan sector, etc.)

DC (District Coordinator) – AARP Tax-Aide district (sub state) volunteer leader

E-FILE – Electronic filing of tax returns

EFIN – (Electronic Filing Identification Number) is obtained from the IRS and must be associated with one SIDN when ordering *TaxWise* software

ERO – (Electronic Return Originator) Volunteer Responsible for E-Filing transmission

EXTRANET – Contains AARP Tax-Aide resources and is located at www.aarp.org/tavolunteers

EXTENDED SERVICE – Taxpayer service given outside the standard 1040-filing season (after April 15th)

FLAT RATE – A standard amount for tax assistance or leadership reimbursement

FULFILLMENT – AARP staff unit responsible for fulfilling all requests for AARP publications and printed resources, located in Newington, Virginia

INSTRUCTOR – 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

LC (Local Coordinator) – AARP Tax-Aide volunteer leader who generally supervises Counselors

NLT – AARP 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

NON-COUNSELOR – AARP Tax-Aide Volunteer who assists program as interpreter, etc.

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

PVC (Prospective Volunteer Coordinator)- Volunteer who works with the State Coordinator to meet the state's recruitment needs.

RC – (Regional Coordinator) AARP Tax-Aide volunteer who oversee program operations in a multi-state area (region) and who supervises and supports the State Coordinators

RELATIONSHIP MANAGER – IRS SPEC employee responsible for volunteer programs in a territory

SC (State Coordinator) – AARP Tax-Aide volunteer responsible for program operations in a state

SHIFT COORDINATOR (SCO) – AARP Tax-Aide volunteer 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).

SCOPE (SCOPE OF PROGRAM) - Defining 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 Tax-Aide training classes.

SHUT-INS – Persons whose physical condition keeps them confined to a home (institutional or personal)

SIDN – (Site Identification Number) Unique number assigned to all sites. It is used to identify all returns processed, both paper and e-file, to the IRS as being associated with a specific site.

SITE – Location where tax assistance is performed

SMT – AARP Tax-Aide's **State Management Team**, comprised of SC (State Coordinator), ADS), PCS (Partnership and Communications Specialist), TCS (Technology Specialist), and TRS (Training

Specialist)

SPEC – (Stakeholders, Partnership, Education and Communications) IRS Group responsible for volunteer assistance programs, including TCE, specifically named Stakeholder, Partnerships, Education and Communication

SUMMARY ACTIVITY REPORT – A state level report of assistance given at the sites

SUPERVISING COORDINATOR – Any AARP Tax-Aide Coordinator who has supervisory responsibility for other volunteers. Term usually used to denote a volunteer’s immediate supervisor

TCE (Tax Counseling for the Elderly) – IRS SPEC grant which supports programs in which volunteers assist low and moderate income persons age 60 and over, free of charge, in preparation of taxes

TCS (Technology Specialist) - Volunteer member of the State Management Team who implements, maintains and evaluates automated systems for: tax preparation, administrative procedures, and volunteer training

TIGTA (Treasury Inspector General Tax Administration) – the congressionally mandated oversight and investigatory body for the IRS and IRS funding programs

TERRITORY – Geographical entity defined by IRS SPEC which can be multi-state, state, or a portion of a state. Determined in large part by outreach potential/population.

TERRITORY MANAGER - IRS SPEC Manager with responsibility to support both TCE and VITA in a territory.

TRS (Training Specialist) - Volunteer member of the State Management Team who plans and implements necessary tax training for Instructors in the state or sub-state

VITA (Volunteer Income Tax Assistance) – Another IRS SPEC grant which supports programs in which volunteers assist taxpayers free of charge in preparation of taxes

VMIS (Volunteer Management Information System) – A database that is designed to hold information on volunteers, service sites, and activity counts throughout AARP Tax-Aide as well as other volunteer programs within AARP. The AARP 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.

IRS Publications Not Used by the AARP Tax-Aide Program

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

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

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