2010-2011
FOR ALL AARP TAX-AIDE VOLUNTEERS

AARP TAX-AIDE
PROGRAM POLICIES
AND PROCEDURES
Policy Training Requirement

- To help ensure quality service and a confidential experience for the taxpayer,
- To ensure compliance with program policies and IRS grant requirements,
- As noted in the AARP Tax-Aide Policy Manual:

**All Volunteers, including Counselors, EROs, and Client Facilitators, are to be trained in AARP Tax-Aide Program Policies and Procedures.**
Critical Sections of the Client Service Provider Digest (formerly Counselor Digest) for your attention:

- AARP Tax-Aide Site and Counselor Guidelines and Policies
- Confidentiality and Security of Taxpayer Data
- Activity Reporting
Volunteer Checklist

- Secure Equipment and Tax Data
- Have required AARP Tax-Aide and IRS Materials
- Certify, if a Counselor
- Follow key policies, e.g. Standards of Conduct
- Interview/Intake process for every Taxpayer
- 100% Quality Review by 2nd Counselor
- Close for the day; have and comply with a process for tracking all e-files through acceptance
- Close for the season properly
- Accurately Report Service Activity
Secure Equipment and Tax Data
More info in Confidentiality and Security document in Counselor Digest and Extranet

- Store equipment in secure environment
- Closely monitor laptops and forms at sites at all times
- Immediately call police and number on back of volunteer badge and your volunteer leader if a computer is stolen; call number and volunteer leader if computer or taxpayer forms with data are lost
- Have encryption and passwords on all computers with Taxpayer data
- Anti-virus and firewall software is needed for computers with tax data that connect to the Internet
- Exit TaxWise™ and encryption if you step away
- Never post passwords on or near computer
AARP Tax-Aide and IRS Required Materials

- IRS Intake and Quality Review Forms, IRS 13614- C for every return prepared
- AARP Tax-Aide Tax Record Envelopes
- Cybertax messages identified as “IRS Volunteer Quality Alerts”
- IRS Pub. 17
- IRS Pub. 4012
- IRS 1040 Instructions
- IRS Pub. 3189 - Volunteer E-file Administrator Guide

All IRS documents above can be electronic and on the computer.
Certified Counselors

- Pass the Advanced level of the IRS Test (80 percent on each of the basic, intermediate and advanced sections)

- Assist with Federal and state tax returns only within the scope of your training and certification

- Not assist with tax returns where you are not comfortable and/or believe there is a reasonable likelihood you cannot prepare the return accurately (even if within your scope of training and certification)

- Conduct an interview with the taxpayer to help ensure accuracy of the Intake form

- Provide taxpayers with explanation (and a copy) of tax return as taxpayers retain responsibility of the accuracy of the return
All Volunteers Must:

- Sign IRS Standards of Conduct statement
- Maintain confidentiality/security of data
- Never solicit business for self or others; never refer business to a specific paid preparer for out of scope returns
- Refuse any type of compensation or tips
- Assist taxpayers at sites, not at volunteer homes
- Serve customers with courtesy regardless of customer’s sex, race, age, religion, etc.
100% Quality Review - All Returns

- The only acknowledged Quality Review (QR) is conducted by a second certified Counselor

The second Counselor:
- Reviews source documents for data and Intake Sheets to ensure nothing missed
- Must have documented bank information when completing the return. Never take bank information over the phone.
- Checks off Quality Review items on the IRS Intake/Interview and Quality Review Form
- Initial TaxWise preparer use field 14 for QR
Closing for the Day

- All data must be returned to taxpayers at the end of the session except for data required to e-file.

- EROs need to have and follow process to ensure all e-file returns are transmitted timely, rejects corrected & accepted or mailed by taxpayers to the IRS.
Closing for the Season

- All forms 8879, W-2, and 1099s must be sent to the local IRS SPEC office by April 30

- All taxpayer data must be deleted off all computers by the end of April (even if retention is allowed by taxpayer)

- Retained data is stored on media and by only one person in the state (ask your leader for name)
Accurate Activity Reporting

- SIDN must be on every tax return
- E-filing sites must use the correct EFIN assigned to AARP Tax-Aide and record it on all returns
- Ensure all program activity is recorded on the site sign-in sheet or other method as directed by your local volunteer leader
- Use TaxWise preparer use field 14 for QR.
IRS Revenue Code 7216

- Internal Revenue Code Section 7216
  - The section provides penalties against tax return preparers who make unauthorized use or disclosure of tax return information
  - The IRS now requires a very specific authorization process for taxpayers to approve use and disclosure of their data to others
  - AARP Tax-Aide does not need to use those procedures as we do not/cannot share specific data with anyone including VITA, banks, mortgage companies, others in AARP, etc.
What’s New?

- More Savings Bonds options offered through the IRS Form 8888
- Required use of TaxWise preparer use field 14 for Quality Reviewer initials
- Use of TaxWise preparer use field 13 for Counselor initials encouraged.
- E-Files sites are strongly encouraged to input data from the IRS Intake & Interview form questions 14 and 15 about languages spoken in the home and a member of the household considered disabled into preparer use fields 11 and 12 respectively
Where you can go for help

- Your AARP Tax-Aide volunteer leader
- AARP Tax-Aide Client Service Provider Digest (formerly Counselor Digest)
- AARP Tax-Aide volunteer Extranet [www.aarp.org/tavolunteers](http://www.aarp.org/tavolunteers) (for forms, guides, presentations, and other info)
- IRS Volunteer Hotline: 1-800-829-8482
- IRS refund help: 1-800-829-1954
- IRS Taxpayer Advocate: 1-877-777-4778
Thanks!

Please know that the work you do is not only appreciated by all of the AARP Foundation and AARP Tax-Aide organization but, most especially, the taxpayers served by you the hardworking volunteers at your site!

What would the taxpayers do without you?

Remember to have some fun and thanks for a truly remarkable year in 2010 and for being here again in 2011!