

## AARP Foundation Tax-Aide

### Drop-Off Tax Preparation Service Delivery Model Summary

*In this service delivery model taxpayers bring their tax documents to a site, where they are received and checked by a volunteer, after which the taxpayer leaves and the return is prepared and quality reviewed. The taxpayer returns later to review return in person, sign Form 8879, and depart with their completed return and their tax documents.*

#### **Site Operation Requirements**

An open physical site is required for this model. Document drop-off may only take place in a direct hand-off to a qualified Tax-Aide volunteer (one who has completed the required trainings and certifications below) to handle tax documents. Unmanned drop boxes, mail delivery, and receipt of documents by host site staff are not allowed.

Taxpayers are strongly encouraged to drop off copies of their documents; however, originals can be accepted in rare cases when taxpayers cannot provide copies. Original photo IDs and Social Security cards must be verified but **not** be retained by Tax-Aide.

In order to use the Drop-Off model at a site, a Drop-Off Site Plan must be completed. Sites must have several systems and processes in place for holding tax documents, they must have secure storage.

- Secure onsite storage must:
  - Be accessible only to Tax-Aide volunteers (ideally just a subset who need access),
  - Be largely unmovable (i.e., the storage container cannot be easily taken offsite),
  - Have some type of organizing system for filing paperwork to keep track of taxpayers' documents, and ensure they're not held beyond required time.
- Exact details of this secure storage and filing may vary but must be outlined and approved in the Drop-Off Site Plan.

Documents may be taken off-site for tax preparation and QR at another appropriate location (e.g., a different site, a volunteer's home). While offsite, taxpayer documents must be kept in a secure storage (e.g., a locked location such as a cabinet or drawer) similar to the original onsite storage (only accessible to Tax-Aide volunteers, unmovable) when not in use.

Like the virtual models, Tax-Aide can only retain taxpayer documents for a specific period of time when using the Drop-Off model. Except for rare special cases, taxpayer documents must be returned 14 days after initial receipt, or within 48 hours of federal and state acceptance.

Volunteers supporting the Drop-Off model and handling taxpayer documents in any way must complete the following trainings and associated certifications:

- IRS Standards of Conduct
- IRS Intake, Interview and Quality Review
- Tax-Aide Policy and Procedures (2 Modules)
- Tax-Aide Intro to Tax-Aide Technology and Security
- Tax-Aide Security Essentials
- Tax law training and IRS Advanced Certification Test (if doing tax prep)

### **New Required Drop-Off Forms**

- Site Drop-Off Plan (see above).
- Drop-Off Site Activity Log – kept by the Local Coordinator (LC) to monitor all taxpayers the site is serving with this model.
- Document Inventory Checklist:
  - This document is used to confirm what tax documents are received from the taxpayer, and that the same ones are returned.
  - Taxpayer’s documents are kept in an envelope, and this checklist stays with that envelope at all times.
  - Every time the documents are taken out of secure storage and the envelope, each and every document is “checked out” by the volunteer using this form, and then “checked in” when done.
  - This checklist is retained after the documents are returned to the taxpayer.

### **Important Considerations**

- More detailed documentation for using the model will be made available in the Drop-Off Model folder, in the Service Delivery Model Library on the Volunteer Portal.
- The Drop-Off model can be used in combination with the virtual models (e.g., scanning documents at intake in addition to retaining copies)
  - In these situations, both virtual model and drop-off model requirements must be followed, as laid out in their documentation on the Volunteer Portal.
  - More details for these “hybrid” situations will also be provided in the Service Delivery Model Library.