AARP FOUNDATION TAX-AIDE

AARP Foundation Tax-Aide

District Coordinator Guide 2021

By helping vulnerable adults build economic opportunity and social connectedness, AARP Foundation Tax-Aide's trained and knowledgeable volunteers deliver free, high-quality tax assistance and preparation.

AARP Foundation
For a future without senior poverty.

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INTRODUCTION

Tax-Aide is a program of AARP Foundation, the charitable arm of AARP. **The goal of this *District Coordinator Guide* is to provide a general resource to all District Coordinators. It is important to understand that this Guide does not in any way set policy. The current version of the AARP Foundation Tax-Aide *Policy and Procedures Manual* is the official policy manual for all facets of the program. It takes priority in policy matters and takes precedence over all guides and handbooks.**

This *Guide* is available electronically on the Volunteer Portal in the Tax-Aide General Information Library. A glossary of common terms and acronyms is included as an appendix. You may also want to "Follow" this document in the Tax-Aide General Information Library to receive notice of changes when they are published. When using the electronic version of the *Guide*, the "search" (Control + F) function in Adobe Reader is useful for finding information.

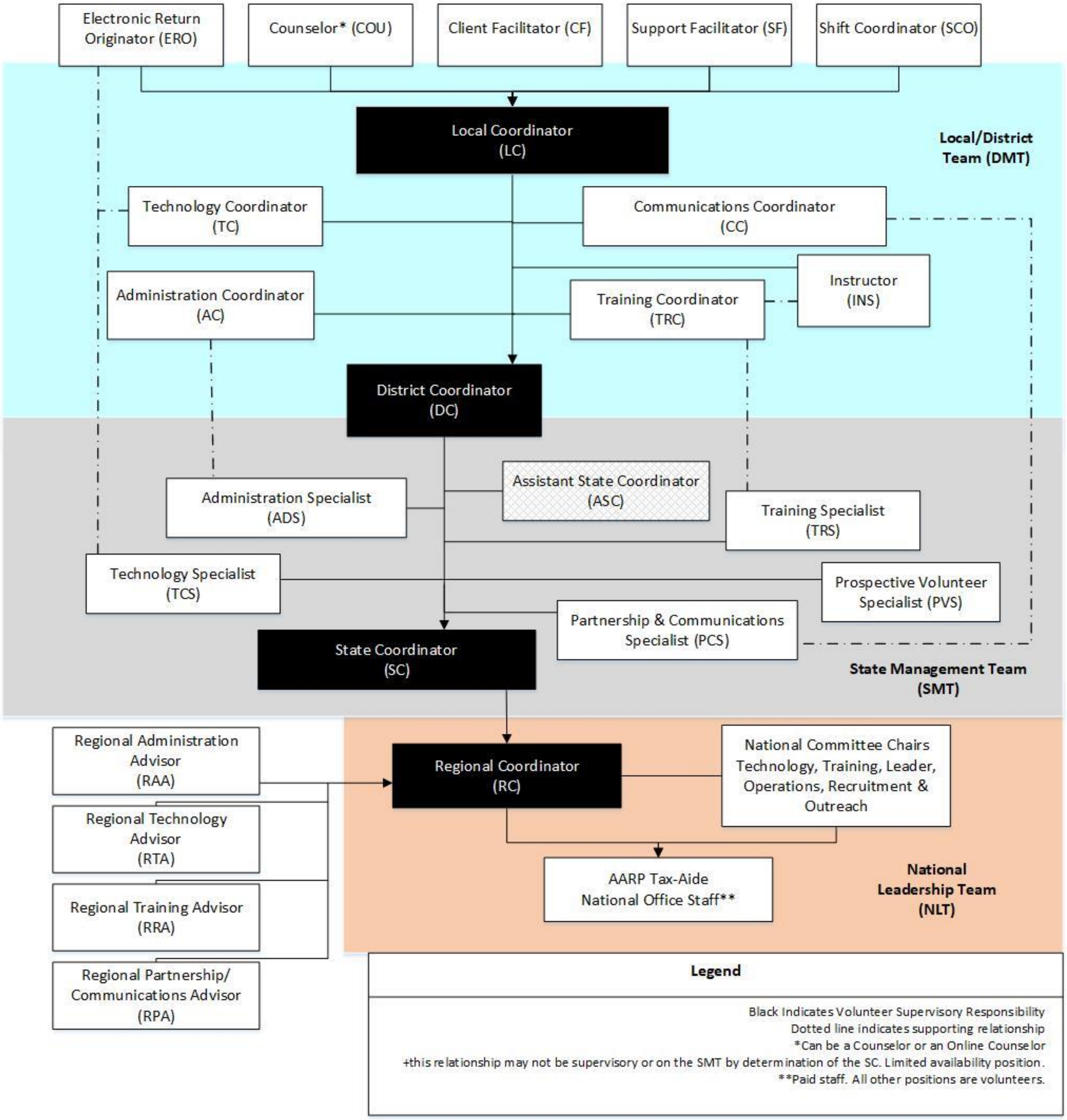
The purpose of this *Guide* is to assist District Coordinators in the performance of their duties and responsibilities and to provide both a road map and a calendar for major activities. It is understood that all Districts are different in their geographic and demographic make-up and their methods of operation. In this *Guide,* all references to the term "District Coordinator" apply to individual Districts as appropriate. Districts with many large urban sites may well have different issues and methods than Districts with mainly small rural sites. **The District Coordinator is strongly encouraged to be more of a leader than a hands-on type of administrator.** However, there are and will be instances where District Coordinators must wear several hats as they manage their District. A strong District Management Team (DMT) is essential. Recruiting members of the District Management Team must be one of the highest priorities of a District Coordinator.

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

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

AARP FOUNDATION TAX-AIDE ORGANIZATION

(The reporting structure on this chart flow down from those critical volunteers serving taxpayers.)



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1. District Coordinator - DISTRICT MANAGEMENT TEAM

The District Management Team (DMT) consists of the District Coordinator (DC), the Administration Coordinator (AC), the Technology Coordinator (TC), the Training Coordinator (TRC), the Communications Coordinator (CC), and the District Local Coordinators (LC). The District Management Team (DMT) mirrors the functions of the State Management Team (SMT), and members of the DMT should work with their counterparts on the SMT in order to provide the best possible information and support to their District Coordinator. If at all possible, it is desirable that a member of the DMT only hold one District leadership position, as holding more than one such position can dilute a volunteer's focus on one or more of the positions held by the volunteer. Also, allowing individuals to hold multiple leadership positions reduces the opportunities for other volunteers to experience leadership responsibilities and for the District to develop future leaders.

A very brief description of the major responsibilities of each of the District leadership positions follows. Complete position descriptions are available on the Volunteer Portal. DCs retain the authority to adjust the duties of the positions as needed to fulfill their overall mission. The DC may fill positions with more than one volunteer to reduce the work load and to provide additional leadership opportunities within the District. *If a DMT position is not and cannot be filled, the DC should assume responsibility for the duties of that position.*

1.1 DISTRICT COORDINATOR

Coordinates the work of leaders and other volunteers in the operation of sites in the District

- Recruit, appoint, and train members of the DMT and Local Coordinators (LCs).
- In conjunction with the Training Specialist, TRS, coordinate the training of Instructors following State direction and establish training programs for Counselors, EROs, and other volunteers.
- Assure compliance with national security policies for taxpayer information and for AARP Foundation Tax-Aide and IRS equipment.
- Attend the State Meeting and then plan and conduct District Meetings with the DMT and LCs.
- Assure that administrative actions and reports, including site information, volunteer rosters, and activity reports, are accurately prepared and submitted to meet State and National information needs.

- Provide general guidance to volunteers regarding expenditures and reimbursements in accordance with the Policy and Procedures Manual and approve the reimbursements of all leaders in the District.
- Serve as the official “point of contact” in the District for communication to and from: IRS and SPEC, SMT, SC, AARP Foundation National Office, and the general public. It is important for DCs to recognize their position in the chain of command and to communicate with their State Coordinator as well as with and other Districts

1.2 ADMINISTRATION COORDINATOR: Coordinates District administrative activities

- Assists the DC, other members of the DMT, and LCs as necessary to update and maintain information in the Volunteer Portal
- Distributes administrative information to the ADS and other members of the DMT and LCs as needed
- In conjunction with the TRC, provides training on administrative topics
- Provides information, advice, and training on reimbursement

1.3 TECHNOLOGY COORDINATOR: Coordinates District technology activities

- Arranges with the TCS for District equipment needs and maintains the Online Inventory System (OIS) of all equipment (including host-provided equipment)
- Performs or assists in computer software installation, upgrades, etc., including tax software
- Coordinates with the TCS for maintenance, upgrading, and disposition of District equipment
- Assists LCs and EROs in establishing procedures for electronic filing to conform to AARP Foundation Tax-Aide requirements
- In conjunction with the TRC provides training on technical equipment and security requirements
- Coordinates set up and take down of equipment. Provides ongoing technical assistance to LCs and EROs as needed
- It is acceptable for Districts to have more than one TC; one should be designated as the “Lead” and will be the primary contact with the TCS and should maintain necessary communications each way with the other TCs

1.4 TRAINING COORDINATOR: Coordinates District training activities:

- In conjunction with the DC recruits and selects Instructors
- In conjunction with the TRS verifies that Instructors are trained and certified
- Establishes training schedule and syllabus for classes, arranges for space for training, and notifies new and returning volunteers of training requirements and schedules
- Coordinates with the TCs and LCs for the use of equipment for training

- Coordinates orders of training materials with the SMT and distributes as needed
- Monitors instruction
- Works with the DC and Instructors per SC policy to ensure volunteer certifications are posted in the Volunteer Portal
- Attends Instructor Workshop, if possible and passes the Standards of Conduct, Intake/Interview and Quality Review and Advanced Tests for IRS certification

1.4.1 Instructor: Trains volunteers as directed by the District Coordinator and Training Coordinator

- Attend State Instructor Workshop as directed
- Use training resources available in the Volunteer Portal
- Provide instruction on federal, state and local (if applicable) tax law and tax return preparation and other topics as directed
- Monitor and review certification exams and exercises of volunteers working toward certification

1.5 COMMUNICATIONS COORDINATOR: Coordinates District partnerships, program publicity and communication activities

- Develops and implements plans for recruiting new volunteers and assists in the retention of current volunteers
- Works with the Prospective Volunteer Specialist (PVS) to receive and process new volunteer information routed from the National Office
- Establishes relationships with local media and arranges for free advertising for volunteers and site availability
- Works with LCs and other volunteers for the placement of posters, cards, etc., advertising volunteer opportunities and site availability
- Works with the PCS, DC, and other leaders on the development of partner relationships programs
- Assists in locating new and replacement sites

1.6 LOCAL COORDINATOR: Implements program plans in one or more assigned geographic localities and ensures site compliance with AARP Foundation Tax-Aide program policies and IRS Quality Site Requirements.

- Resolve problems and report incidents
- Ensure supplies needed for tax preparation at the site are available
- Ensure all IRS Quality Site Review (QSR), AARP Foundation, and Tax-Aide (National, State,

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and District) policies and processes are in place and followed at the site
- Identify and develop leaders and mentors
- Nurture and encourage volunteers
- Ensure physical location is safe and secure for both taxpayers and volunteers
- Work with site host to comply with AARP Foundation Tax-Aide policies and procedures
- Work with District Coordinator to arrange for volunteers, equipment and materials for the site
- Ensure timely approval of site volunteer reimbursement requests

2. District Coordinator – ACTIVITIES

The District Coordinator directs all activities of the program in a District. The DC is guided by the policies and procedures of AARP Foundation Tax-Aide with the direction and support of the State Coordinator. Further details regarding the DC position can be found in the Volunteer Portal. The following represents a sample of the activities of the District Coordinator:

- Develops goals and objectives as well as strategies for District organization, expansion, and assessment and conducts volunteer performance evaluation
- Provides leadership to the DMT in planning and carrying out the activities of the program
- Ensures compliance with the AARP Foundation Tax-Aide program and grant requirements
- Uses demographic and geographic data to divide the District into manageable sites ensuring service to all target and diverse populations
- Recruits, appoints, supervises, and evaluates the DMT and Local Coordinators
- Supports partnerships and oversees their implementation by the Local Coordinators
- Plans and conducts or attends program leadership meetings as required
- Supervises volunteer expenditures and approves expense statements in accordance with program policies and procedures
- Involves diverse populations in program activities

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3. DISTRICT COORDINATOR - PRIMARY RESOURCES

3.1 THE STATE COORDINATOR (SC)

The SC is the DC's volunteer supervisor and a key resource. SCs direct all activities of the program in a state or, in some states, a designated subdivision of the state (split-state). SCs establish goals and policy and procedures for the state. They conduct State Meetings and Instructor Workshops to provide training for DCs and Instructors.

3.1.1 State Management Team (SMT)

The SC has a State Management Team made up of the Assistant State Coordinator (ASC), Administration Specialist (ADS), Technology Specialist (TCS), Training Specialist (TRS), Partnership and Communications Specialist (PCS), and Prospective Volunteer Specialist (PVS). SC policy will determine the interaction between the DC and DMT the SMT.

3.2 POLICY AND PROCEDURE MANUAL

Located in the Volunteer Portal > Library > Tax-Aide: General Information. This Manual outlines the policies and procedural information necessary for SCs to perform their volunteer role as key members of AARP Foundation Tax-Aide. The Policy and Procedures Manual takes priority in policy matters and takes precedence over all guides and handbooks. It is the primary reference for answering questions as they arise and for establishing State policy and procedures.

3.3 IRS STAKEHOLDER, PARTNERSHIPS, EDUCATION & COMMUNICATION (SPEC)

Although the IRS is a valued partner and a resource, Local SPEC IRS offices do not dictate Tax-Aide program policy and cannot direct local volunteers. Any and all policy for the AARP Foundation Tax-Aide program is developed at the National Office. Any questions or conflicts concerning IRS guidance or requests should be clarified with the SC**.** The SPEC Office is a resource for information on IRS and tax issues, training materials, tax software ordering, EFILE management and IRS equipment for use in the Tax-Aide program. DC interactions with the SPEC Office are determined in part by SC policy and should be discussed with the SC.

3.4 VOLUNTEER PORTAL

This is one of AARP Foundation Tax-Aide's online information and data management systems. Access to the various parts of the Portal are determined by position assignment within the program. Appendix D provides the levels of Portal access for all volunteers. DCs have access to site and volunteer assignment data management, individual volunteer contact information, certification, and assignment data management, reimbursement management, material ordering, Online Inventory System's equipment management, reports, awards, and the libraries that contain most pertinent program documents.

3.5 NATIONAL LEADER DEVELOPMENT COMMITTEE (NLDC)

The NLDC develops volunteer position-specific training highlighting the management tasks and responsibilities of the SC, DC, and LC positions to help prepare and encourage potential leaders to step into new and higher-level volunteer roles within Tax-Aide.

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3.6 TAX-AIDE NATIONAL STAFF

DCs do not routinely interact directly with the staff but use the chain of command to address issues with the staff. However, it may be occasionally necessary to directly contact staff members. The Staff Directory is located on the Portal> Libraries> Tax-Aide: General Information > Tax-Aide Staff Directory. It is most easily found by searching Libraries for “Staff Directory”.

3.7 FELLOW DCs

Cross-training and information flow among DCs within a State or across the Region can help in managing a wide variety of situations encountered.

4. DISTRICT COORDINATOR – TRAINING

The District Coordinator has the overall responsibility to ensure that all volunteers in the District receive training in Tax-Aide policies and procedures; federal, state, and local tax law, as appropriate; and the use of the approved Tax-Aide tax preparation software. This training can be accomplished through a combination of classroom, individual self-study, online instruction, and one-to-one.

4.1 CERTIFICATION

Ensure that specific position-based certification requirements are established for all volunteers as per the Policy and Procedures Manual including state taxes as appropriate. A specific leader must be designated by the DC to oversee that all deadlines are met regarding the certification levels of all volunteers and that all certifications by individuals are complete and recorded in the Volunteer Portal.

4.2 TRAINING PLAN

Provide policy guidance and ensure that an annual training plan is established for the District. Support the District TRC as required in conducting Districtwide volunteer training.

4.3 STATE MEETING

- Each State will conduct a fall State Meeting to include all DCs and the SMT. After attending the State Meeting, DCs should return to their District and share pertinent information with their DMT.
- Meetings can be held face-to-face, as conference calls or as webinars. If a face-to-face meeting requires funding, the DC should consult with their SC to see what the restrictions are before scheduling/paying for any meeting place.

4.4 INSTRUCTOR WORKSHOP

The DC is responsible for ensuring that the TRC and/or Instructors attend the annual Instructor Workshop.

- Instructors need to be certified prior to training volunteers in tax law.
- Depending on the state budget, a District may not be able to send all of their Instructors to the workshop. The DC must assure that those Instructors attending the workshop return and share the information learned with other Instructors.
- The National Tax Training Committee (NTTC) Training Guide located in the portal provides greater details.

4.5 OTHER STATE MEETINGS

SMT specialists may conduct meetings with their District counterparts. Meetings be in-person or virtual and periodic or annual. State funding, size, and geo often dictate the type of meeting. The DC may or may not participate.

5. DISTRICT COORDINATOR – VOLUNTEER MANAGEMENT

Leading an all-volunteer organization is similar to leading any organization with a few exceptions. Leaders of Tax-Aide volunteers should keep in mind that they are performing a service for their community and should be recognized for their service. As a Tax-Aide leader you may be limited in your authority and ability in certain areas. If in doubt of what your authority is, seek the advice of your immediate supervisor before acting.

5.1 RECRUITMENT

The DC should develop a recruitment plan including identifying positions needed, skill sets needed, potential sources for recruitment, and advertising opportunities. Typically, the PVS provides this support to the Districts.

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The recruitment of AARP Foundation Tax-Aide volunteers from diverse populations is important, especially when there is a significant segment of diverse racial/ethnic population within the District. Special attention should be given to recruiting volunteers who can support the local community language(s).

Data shows that the vast majority of new volunteers come from local-level recruiting activities and referrals. Recruiting requires extensive outreach throughout the year at the national, regional, state, and local levels. Year-round recruitment is supported via the Tax-Aide website: www.aarp.org/taxvolunteer; prospective volunteers must use the online application found on this website. Recruiting materials supplied by the National Office can also be found on the Volunteer Portal in the Communications, Recruitment, Outreach Library. Individuals who are minors (under the age of 18) are unable to participate in the AARP Foundation Tax-Aide program.

5.2 SUCCESSION PLANNING

- Encourage a leadership development program for all levels. These plans can focus on providing potential leaders
- Establish a succession plan for leadership throughout the District. The succession plan can be used in cases where a key leader leaves the program unexpectedly
- Ensure that all sites maintain current emergency plans and emergency contact information

5.3 RECOGNITION

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Recognition is a key component in retaining volunteers. The following are a few of the tools that are recommended. Additional information is available in the Policy and Procedures Manual.

- Fellow Award – for volunteers with 10-plus years of service who have demonstrated leadership within the organization. The RC will advise the SC how many Fellow awards may be given each year within the state
- 5-, 10-, 15-year pins are distributed by the National Office to volunteers. The SC should communicate the need to keep volunteer records up-to-date in the Volunteer Portal to assure these awards are given in a timely manner
- Jan Cooper Award for 20, 25, 30, etc.… years of service are distributed by the National Office to volunteers
- Encourage District and State celebrations for volunteers who are recipients of awards each year
- Encourage District leaders to give verbal and other non-monetary recognition for specific accomplishments whenever possible

5.4 VOLUNTEER OPTIMIZATION

- Educate District leaders on ways they can use the volunteers in their District to best meet the needs of the District
- Discourage District leaders from assigning multiple leadership roles to a single volunteer
- Encourage cross-training for key positions (DC, LC, TRC, TC, AC)

6. DISTRICT COORDINATOR– MATERIAL ORDERING

The DC will generally order many of the materials and supplies for their District. They may delegate some of the ordering to the LCs or other leaders. Non-leaders are not authorized to order or get reimbursement for materials or supplies.

6.1 IRS TRAINING MATERIALS

Specific requirements for IRS training materials are provided by your SPEC. The DC should work with their SC to determine if materials will be ordered by one person in each District or one single list for the state. The DC ensures that appropriate training materials are ordered for each volunteer; this task is often delegated to the TRC.

6.2 VOLUNTEER PORTAL MATERIALS

The DC ensures that LCs are familiar with all the items available from the Volunteer Portal as well as how to order such as:

- Site-required items
- Volunteer recognition
- Recruitment
- Administrative
- Program promotion

6.3 REGIONAL FUND MATERIALS AND EQUIPMENT (RF-Z)

- Refer to the Policy and Procedures Manual (Section 10) for a list of materials and equipment that MUST be purchased using Regional Funds
- DC identifies and prioritizes materials and equipment needed for their District and communicates those needs to the SC
- SC works with the RC to determine when and how Regional Funds are spent. RC is responsible for approving the request to purchase (pre-approvals) but may require the SC to send in their "approval" for the request prior to their processing the pre-approval (See Reimbursement Section for more information on this process)
- SC ensures all purchases with Regional Funds are prudent and necessary

7. DISTRICT COORDINATOR – EQUIPMENT MANAGEMENT

An accurate inventory of a District's equipment is important for planning within the District. Program equipment procurement decisions are heavily influenced by existing and projected equipment inventory.

7.1 EQUIPMENT INVENTORY

The Online Inventory System (OIS) is the system used to maintain the equipment inventory for items such as computers, printers, projectors, and scanners. OIS is accessed from the homepage of the Portal. Access and function are restricted by the National Office. Typically, two volunteers at the State level have edit and approval authority. Normally this is the TCS and one other. Changing access or obtaining access is done via Submitting a Request to the National Office. Districts within the state also have access to OIS. Normally two volunteers per District have edit access to OIS. All edits/changes must be approved by one of the Stat- designated OIS volunteers. The State's equipment inventory report is due to the National Office by 31 May annually. For additional information see Policy and Procedures Manual, Section 14.

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7.2 EQUIPMENT USE

The state leadership has the ability to redistribute equipment within the State as demand dictates. The SC normally does this in conjunction with the TCS and the DCs. Changes are generally associated with the opening of new sites or Districts or the closing of sites or Districts. It can also be the result of the National Tech Refresh Plan. The DC has the ability to redistribute equipment within the District to optimize use of assets and to meet new or changing requirements. This normally done in conjunction with the TC.

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7.3 EQUIPMENT REPAIR AND REPLACEMENT

Equipment repair and replacement is accomplished through nationally managed vendor contracts. For specifics see Policy and Procedures Manual, Section 15.

7.4 EQUIPMENT TRANSPORTATION

Equipment must be stored and transported responsibly, such as in a vehicle trunk or other storage area where the laptop bag cannot be observed. Laptops must not be left unattended. Tax-Aide hardware, computers, Chromebooks, printers, routers, and hotspots must be stored when not in use in a secure and moisture free environment. Equipment stored at a tax site when not in use must be in a locked storage area where access is controlled by the host site management. Users are prohibited from removing or altering asset tags.

7.5 LOST OR STOLEN EQUIPMENT

Volunteers are responsible for immediately reporting a loss or theft of a device to appropriate law-enforcement agencies, as well as reporting the loss to Tax-Aide within 24 hours of detection. The procedure for loss or theft of any Tax-Aide device is located in Section 8 of the Policy and Procedures Manual.

7.6 NEW EQUIPMENT

New equipment can be obtained through Tax-Aide in situations involving site expansion or new site development as listed below: Each August, the National Office invites States to submit applications to open new sites in Underserved Communities. If the application is approved, National provides the new site with 3 laptops, a printer, and $500 to use for promotion.

- Generally, National provides instructions for requesting equipment for new or expanded sites in October or November
- New sites typically get 3 laptops and a printer; however, if the expected output cannot be met with the standard allocation more can be requested
- Historically, expanding a site production by 100 or more returns can be used to justify the addition of a laptop. Larger increases can be used to justify requests for additional equipment. New sites and expanded sites equipment requests are subject to National funding and equipment constraints and may not always be available

8. District Coordinator – SECURITY

The DC must ensure that all volunteers are aware of and strictly adhere to Section 8, "**CONFIDENTIALITY AND SECURITY OF TAXPAYER DATA"** of the Policy and Procedures Manual. The information outlined below are high-level statements regarding equipment, network, and data security. The specific details can be found in Section 8 as described above.

8.1 EQUIPMENT

- Volunteers may only use registered Tax-Aide-provided Chromebooks, site machines, and IRS devices to access taxpayer information
- Only the specific software designated may be installed on Tax-Aide or IRS computers
- All requests for new equipment such as laptops and printers, must go through the local chain of command prior to submission to the National Technology team
- No personal equipment can be used for anything using/accessing taxpayer data. Personal equipment can be used for certification and training, volunteer portal, practice lab training and general administrative work

8.2 NETWORK

- Direct connections to the host site's public wireless network or to other non-Tax-Aide wireless public networks Internet access are prohibited. All tax preparation should be done behind a Tax-Aide router. This includes home networks and other networks that are deemed to be secure
- Tax-Aide hotspots are only to be used at assigned sites (including State Meetings and Instructional workshops) that do not have usable network access and they are to be used exclusively for tax preparation activities Hotspots must be protected at all times against unauthorized use
- Utilize security controls to allow printer access to only authorized users

8.3 DATA

- Tax-Aide-recommended security configurations and/or anti-virus and firewall software program must be used to protect all Tax-Aide equipment. Appropriate steps to secure taxpayer data or electronic information must be taken at all times. Volunteers will not keep any forms or documents with taxpayer identifying information. Taxpayer identifying information will not be shared, unless it is mandated by the IRS or a state/local taxation or revenue agency. This includes W2s, 1099s, and Form 8879.
- No personal taxpayer data is to be saved on any Tax-Aide or site-owned machines, portable storage
- Flash drives or any other portable storage provided by the taxpayer must never be connected to a computer used in the Tax-Aide program

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9. DISTRICT COORDINATOR – REIMBURSEMENTS

The program reimburses volunteers for reasonable and necessary out-of-pocket expenses related to tax assistance, training, administrative activities, and supplies. All expense reimbursements must be submitted through the Volunteer Portal and be approved by a volunteer's supervisor. **Policies for reimbursement are detailed in the Tax-Aide Policy and Procedure Manual, Section 10.** The detailed instructions for reimbursement processing in the Volunteer Portal are in Portal> Library> Tax-Aide Volunteer Portal – New> 09 Reimbursement.

9.1 CATEGORIES

- Non-Leaders: for the purpose of reimbursement, titles of ERO, Shift Coordinator, Counselor, Client Facilitator, and/or Support Facilitator. Non- leaders are eligible only for the reimbursement of mileage/transportation expenses for training or providing tax return preparation assistance to taxpayers
- Leaders: for the purpose of reimbursement, titled positions other than those listed above as non-leaders. Leaders are eligible for reimbursement of mileage/transportation expenses related to training and tax assistance and coordinating program activities, and purchase of certain supplies and consumables
- All volunteers have three options regarding reimbursement: No Reimbursement, Flat Rate, or Itemized reimbursement. Program funds were never intended to reimburse volunteers for the total cost of volunteer participation, but were intended to ensure that those who wished to volunteer would not be excluded due to their income limitations

9.2 SPECIAL PROCEDURES

9.2.1 Expenses Requiring Special Procedures

- Group meals
- Airline travel
- Extended service beyond standard filing season
- Over-night stays not associated with an established meeting
- Interpreter services
- Paid advertising exceeding $100 per event
- All non-mileage expenses require a receipt attached to the reimbursement request

9.2.2 Expenses Not Allowed

- Alcoholic beverages
- Entertainment
- Secretarial services
- Site expenses including rent, heat, power etc.

9.3 DC DUTIES

- Approve or reject reimbursement requests submitted by direct subordinates
- Approve or reject reimbursement that have been escalated to them because of inaction within the specified time frame
- Each State has a mileage cap on volunteer counseling transportation expenses (Activity Code "I"). Mileage expenses that are expected to exceed this limit must be pre-approved by the State Coordinator. The DC should notify the SC about these situations including options considered that would avoid the need for exceeding the mileage cap
- Submit pre-approval requests for expenditure of Regional funds after consulting with the SC and getting their approval for the purchase
- Submit personal reimbursement requests

10. DISTRICT COORDINATOR – INCIDENT REPORTING

10.1 INCIDENTS

While incidents that require escalation are not common, the DC is occasionally called upon to manage an incident. An incident applies to events that relate to accidents, injuries, criminal activities, or threatening behavior. Refer to the Volunteer Portal for the "Incident Report Instructions" and "Tax-Aide Incident Review Form". Generally speaking, an incident needs to be reported if any emergency services are called, if there is a concern of legal action, or the local media may publicize an incident. The following are types of activities that would trigger an incident report to be filled out:

- A volunteer or taxpayer:
  - Becomes ill at a site and 911 is called
  - An accident occurs at the site
  - Causes property damage at a site
  - Indicate they plan to contact a lawyer or the media or AARP (State Office, National, CEO) regarding an issue
- A taxpayer is asked to leave the site and/or police are called
- A volunteer:
  - Is injured at the site or while on program business
  - Arrested, charged with, or convicted of a crime
  - Is alleged to have sexually harassed a volunteer or taxpayer
  - Alleged to be overly aggressive
  - Engaged in inappropriate fiscal business
  - Violates policies

10.2 INCIDENT REPORT FORM

The Incident Review Form should initially be filled out by the LC or DC and submitted to the SC. The SC reviews the form and then forwards it to the Regional Coordinator. The SC and RC will decide on the severity of the incident and notify the National Office, if required. The RC is responsible for notifying the appropriate Assistant National Director (AND) at the National Office.

By submitting an Incident Report to the National Office:

- It informs National of incidents that could receive media attention and legal and/or political implications
- Allows trends to be spotted within and across regions, possibly highlighting area requiring additional training
- It allows National to prepare for any negative impacts. With social media, bad press can spread quickly
- Situations that could impact the reputation and brand of AARP Foundation Tax-Aide can be managed

- Having the incident documented protects the volunteer involved
- Provides organization-wide standardization of reporting

Once an incident report is submitted to the AND, the following occurs:

- The Incident Report is internally documented
- Reviewed to decide if further action is warranted
- Decide what parties need to be involved (Legal, Media Relations, State Office, etc.)
- A yearly review is conducted to identify trends

10.3 SUBMISSION

When in doubt, it is always better to submit an incident report. National should receive the Incident Report as soon as possible but no later than one week from the incident occurrence.

11. DISTRICT COORDINATOR – ADMINISTRATIVE

The Volunteer Portal is an all-encompassing information resource for AARP volunteers. It combines information, along with the applications for program metrics, site management, material ordering, recruitment, certification, equipment inventory, and reimbursements. The Administrative Specialist (ADS) or the District Administrative Coordinator (AC) are fellow volunteers who can assist with Volunteer Portal Questions. The Volunteer Portal Library (Portal>Library>Tax-Aide: Volunteer Portal-New) contains documents with step-by-step procedures for Portal activities.

11.1 DISTRICT COORDINATORS

District Coordinators (DC) use the Volunteer Portal primarily for the information needed to manage and evaluate the District and to approve and submit reimbursements. There are standard reports called Dashboards and specific reports available to the DC and DMT to provide the information necessary to manage the District. Examples of ***Dashboard Reports***:

- Supervisor – provides the information on volunteer assignments, site information and submitted reimbursements
- Leader – provides the information on volunteer assignments and site information. Does not have reimbursement status
- Prospects – provides the information on the status of prospective volunteers
- Certifications – provides the information on the status of volunteer certification with the state

11.2 DISITRCT COORDINATOR LETTER COMMUNICATIONS

There are a few times when a District Coordinator is required to write a letter. The primary one is responding to taxpayer issues. These letters should be written on AARP Foundation Tax-Aide letterhead.

11.2.1 Appointment and Non-Appointment Letters and Terminations

- Appointment letters at the DC level are written for the DMT members and the District LCs. Appendix E of this Guide provides sample letters for an appointment of a new term of service for a volunteer and non-appointments to end a term for a volunteer. Non-appointments do not need justification. Use of these letters for leaders is encouraged but still discretionary below the appointment of the SC and may be tailored as necessary.
- Termination of a volunteer is different than releasing a volunteer from a role. Terminations, whether for a leader before their term of service is up or for a non-leader during the tax season require a reason and need program approval. Submission of an Incident Report is the process for involving the National Office. Documentation of the event, performance or activities are key to the situation.

11.2.2 Responding to Taxpayer Inquires Involving Issues Regarding Their Tax Returns

Taxpayers contact AARP Foundation Tax-Aide for many reasons and in a variety of ways throughout the year after they have had their tax returns prepared at an AARP Foundation Tax- Aide site. This contact may be the result of a letter that was received from a taxing authority (the IRS or state or local tax department) stating that there was an error on the return, the return was not filed, or another issue regarding the preparation of the return. In these circumstances, taxpayers often want AARP Foundation Tax-Aide to explain the problem or assist them with filing an amended return or both.

AARP Foundation Tax-Aide has an obligation to respond to taxpayers regarding returns prepared at our tax sites. The SC is normally the primary contact for taxpayer inquiries that come through the National Office. If a taxpayer makes an inquiry to the National Office, the SC is notified and given as much information as is available so that a review of the inquiry can be done. The RC is also given notice of the inquiry.

Although the SC may respond to inquiries directly, typically an inquiry is forwarded to the District where the return was prepared. The DC may respond directly back to the SC or forward it to the Local Coordinator where the return was prepared for further information.

The response is often in the form of a phone call or email to the taxpayer explaining the situation with a response to National or wherever the inquiry originated. Explanations include the following examples:

- Explaining to the taxpayer that the return was correctly prepared. This may result in the taxpayer having to pay additional tax, interest or penalties to the taxing authority.
- Explaining to the taxpayer that the return was incorrectly prepared. This may be because the taxpayer did not bring all relevant documents when the return was prepared or gave incorrect/incomplete information on the intake/interview sheet. The volunteer assisting the taxpayer will need to explain why the additional tax is due. If the taxpayer requests, an amended tax return can be completed if it falls within the time frame required by the taxing authority.
- If there is a penalty assessed due to actions by the volunteer, a letter to the taxing authority can be written on the taxpayer's behalf, asking that the penalty be waived. Sample letters are in Appendix E of this Guide along with instructions regarding their use.
- Explaining to the taxpayer that it appears that the taxing authority is in error. In this situation, a Tax-Aide DC may assist the taxpayer by writing a letter of explanation to the taxing authority but there is no obligation to do so. Other

resources to assist the taxpayer include the Taxpayer Advocate Service or the Low-Income Tax Clinics located in some areas of the country.

- **Cautionary Note:** Use the examples in Appendix E. Even if an AARP Foundation Tax-Aide volunteer made an error in preparing a tax return, Tax- Aide volunteers do not admit that AARP Foundation Tax-Aide or a volunteer made an error, must not accept responsibility for the error, nor promise that taxes, interest, and/or penalties will be paid by AARP Foundation Tax-Aide.
- In general, where the matter cannot be resolved at the state, district or local level an incident report should be initiated and sent to the RC and National. Examples of some of these situations are: The taxpayer insists on communicating with National Office or threatens to go public with their complaint or the taxpayer demands to be reimbursed for taxes, interest, or penalties owed in connection with an incorrect tax return or a tax return not filed.

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12. DISTRICT COORDINATOR – SITE MANAGEMENT

Selecting sites and reviewing existing sites for tax preparation is a key component of the program. In general, sites need to be convenient and accessible to the taxpayer and volunteer in order to be effective. Evaluating sites includes working with the site host to assure they will be supportive of the program requirements and do not impose burdens or rules which prohibit the volunteers from following policies or procedures. All sites should be reviewed early in the planning season to ensure there were no changes from the previous year that would preclude using the site again.

Typical locations to consider for new sites or replacement sites are libraries, senior centers, community centers, civic buildings and churches. The SC often works with and evaluates DC recommendations for new sites. Any publicly accessible site can be considered for a site as long as the site host does not require payment for the room or any utilities.

Your site host is your partner and needs to be consulted before decisions are made regarding use of the facility. It is critically important to agree on days, times, location and access before a decision is made to use the site.

12.1 CONSIDERATIONS FOR THE APPROPRIATE SITE LOCATION

- Number of potential taxpayers in the area
- Current volunteers willing to work at the site or potential volunteers applying in the area
- Number of potential taxpayers in the area. The site must be non-discriminatory and available to everyone
- Internet is available and can support the bandwidth needed for tax preparation (hot spots are discouraged as an option for new sites)
- Space is adequate to allow for privacy and security for each counselor and separates the taxpayers who are waiting from the counselors
- The District can support the technical needs at the site including set up or assist visits
- Does the District have enough equipment to support the site?
- Site handicap accessibility
- Proximity and volume of nearby sites
- Host ability to provide appointment scheduling is desirable

12.2 SITE AGREEMENTS

If a site requires a contract, MOU, or other type of agreement, the SC and RC must be notified first and a decision made regarding who has authority to sign the agreement. These agreements must be reviewed and signed by the National Office which may take a few weeks.

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12.3 DC DUTIES

- Identify new site needs
- Work with potential site partners who request our services at their site
- Submit application for the Underserved Community Program if the site meets the criteria
- Review site partner requests/requirements for contracts, MOUs, and agreements and forward to SC for review
- Assure all sites have adequate space, equipment, volunteers and DMT support annually
- Close sites that cannot meet the requirements for a site per the Policy and Procedures Manual
- Alert SC if there are site problems that cannot be addressed at the District level

12.4 SITE TYPES

There are three types of sites that are distinguished for each other by the number of returns produced and the number of days of operation. SC can advise Districts on how to use the various site types to optimize their service and or expand their service into underserved areas. (See Section 7 of Policy and Procedures for greater detail)

There are three types of sites that are distinguished for each other by the number of returns produced and the number of days of operation. SC can advise Districts on how to use the various site types to optimize their service and or expand their service into underserved areas. (See Section 7 of Policy and Procedures for greater detail)

- Base site is a site operated on a regular basis. (It typically operates at least once a week during the tax season)
- Ad Hoc Site is a site affiliated with a base site that operates on an infrequent basis (less than once a week) and expects to produce fewer than 50 returns
- Mobile Site are sites that operate at a lower tempo than Ad Hoc sites and are typically a special event such as a visit to Senior Living Centers or Veterans Centers

13. DISTRICT COORDINATOR – SITE VISITS

The program relies on various site visits by leaders to assure local volunteers have knowledge of and are following IRS and AARP Foundation Tax-Aide policies and procedures. The site visits also allow leaders an opportunity to connect with the volunteers in their organization, answer questions and solicit suggestions for the program.

13.1 TYPES OF SITE REVIEWS:

13.1.1 IRS Reviews: The IRS conducts three types of reviews:

- General Site Review: The IRS SPEC employee identifies him/herself upon arrival and reviews a selected number of returns for accuracy as well as the site for compliance with all Quality Site Requirements (QSR IRS Form 6729). Immediate feedback is given to the LC and a written report from the IRS follows that is shared at the Regional, State, and District level.
- Remote Site Review: A prearranged phone call is established between the site LC and an IRS SPEC employee. The QSR is reviewed and discussed in detail between the IRS employee and the LC. Immediate feedback is given to the LC and a formal written report from the IRS follows that is shared at the Regional, State, and District level.
- QSS Review: Quality Statistical Sample Review validates the accuracy of returns and the compliance of Volunteer Standards of Conduct and Quality Site Requirements. These typically include three tax returns reviewed along with a site review.

13.1.2 AARP Program Reviews

In addition to the IRS reviews described above, SCs may be asked to complete one or more formal site visits under the program's internal audit process. The National Office, in consultation with the RC, will determine how many sites will be reviewed each year. The sites are selected based on a variety of criteria, and the SC will have the opportunity to suggest an alternative site if the selected site is not available for some reason. Any site that received an IRS review the prior year that indicated serious concerns will should be selected for an AARP Foundation Tax-Aide review the following year to ensure that the prior problems have been corrected. The SC should conduct the Tax-Aide review but may designate a member of the SMT to do so if he/she is geographically closer. These reviews should be discussed with the LC as they are done and should be considered educational rather than evaluative. These site reviews do not usually involve auditing the accuracy of any tax returns prepared at the site.

13.1.3 State Coordinator Site Reviews.

Regional Coordinators will direct the number of formal reviews each state must complete annually. There are no requirements to complete informal reviews, however they are encouraged as time and budgets permit.

Reimbursement for overnight travel costs for leaders who perform site visits are permitted under the reimbursement policies, however, each leader should seek permission for the projected costs from their supervisor (Regional Coordinator, State Coordinator, or District Coordinator).

State Coordinators should utilize the "Internal Site Review Guide" as found in the Volunteer Portal Libraries.

13.2 DC DUTIES:

- Visit each site in the District at least once during the season
- Have each LC review the AARP Foundation Tax-Aide formal site review form and IRS review form 6729-D before the season begins
- Provide feedback to the site leader, not only when a problem is discovered but also for positive reinforcement
- If able, volunteer to visit 1-2 sites in adjoining Districts each season to observe alternative processes and procedures

14. District Coordinator – PUBLICITY

Publicizing/advertising Tax-Aide services is accomplished at the National, State, and District level. AARP Foundation uses a variety of media to promote volunteer opportunities and tax preparation sites available to the public. At the State level there are opportunities to partner with the AARP State Office which may have resources available to help promote across the state. At the local level, Districts will need to partner with their site host and local media to promote program services within their county/city/jurisdiction.

There should be someone on the SMT who is either a full time Partnership & Communications Specialist (PCS) or is assigned the duties of the PCS with the responsibility to coordinate the publicity needs with the Tax-Aide National Office and other potential State partners who may be able assist in your publicity needs. The PCS will receive training on what is and isn't allowed, as well as have access to a multitude of resources in the Volunteer Portal; visit the Communications, Recruitment, Outreach Library.

A District may have a Communications Coordinator (CC) on the DMT but if not, someone on the team should be assigned the role of coordinating publicity within the District. The PCS will work closely with the CCs in the District to assure any media requests or communications with media meet Tax-Aide policies.

14.1 GUIDELINES

- Use resources from the Volunteer Portal whenever possible as templates for media communications
- If creating your own publicity, verify that the content is accurate and that appropriate language has been used before posting or sending out
- Always use the current AARP Foundation Tax-Aide logo from the Volunteer Portal with any publicity documents or communications
- State and District websites are not prohibited; however, it is prudent to keep in mind that they must be kept current, must contain AARP Foundation approved language, and that the cost for maintaining websites is not reimbursable

14.2 DC DUTIES:

- Recruit a CC or identify a volunteer who will be the main point of contact for the PCS
- Notify SC when a media request may result in negative publicity for the program
- Develop District-specific publicity/advertisements for volunteers and services offered

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APPENDIX “A” – VOLUNTEER APPOINTMENT CHART

Position	Appointed By	Term	Form of Appointment +
Regional Coordinator National Committee Chairs	National Office	Maximum of 3-2 Year cycles, 6/1-5/31	Letter/email from National Office
National Committee Members	Committee Chair with concurrence of staff liaison	2 Year cycles that can be renewed multiple times	Appointment Confirmation Letter/email from National Office
Regional Advisor	Regional Coordinator with staff liaison concurrence	2 Year cycles that can be renewed multiple times	Appointment Confirmation Letter/email from Regional Coordinator
State Coordinator	Regional Coordinator with staff liaison concurrence	Maximum of 3-2 Year cycles, 6/1-5/31	Appointment Confirmation Letter/email from Regional Coordinator
Administration, Partnership and Communications, Technology, Training, and Prospective Volunteer Specialists, Assistant State Coordinator	State Coordinator with concurrence of Regional Coordinator	2 Year cycle, 6/1-5/31 can be renewed multiple times	Appointment Confirmation Letter/email by State Coordinator
District Coordinator	State Coordinator with concurrence of Regional Coordinator	1 Year cycle, 8/1-7/31	Appointment Confirmation Letter/email by State Coordinator

APPENDIX “A” – VOLUNTEER APPOINTMENT CHART (cont’d)

Position	Appointed By	Term	Form of Appointment +
Local Coordinator, Communications, Technology, Training, and Administration Coordinator	District Coordinator with concurrence of State Coordinator	1 Year cycle, 8/1-7/31, can be renewed multiple times	Appointment Confirmation Letter/email by District Coordinator
Instructor	DC with input of TRS	1 Year cycle, 8/1-7/31, can be renewed multiple times	Appointment Confirmation Letter/email byDistrict or State Coordinator
Electronic Return Originators and Tax Counselors	LC with verification of Instructor who graded the test.	Date they passed the test through December 31 of the tax year	
Client Facilitators	Local Coordinator	Date they passed the test	
Support Facilitator	By Supervising Coordinator	Maximum of 2 years, can be renewed multiple times	Appointment Letter/email by Supervising Coordinator

+ All volunteers must be certified and pass the appropriate level of testing and training as outlined in *Policy and Procedures Manual* Section 3.

APPENDIX “B” – MASTER SCHEDULE OF EVENTS AND DELIVERABLES

(Shows month and title of responsible party)

January	Responsibility
Counselor training, testing, grading and certifications as designated by state procedures	TRC/INS/DC/AC
Complete site updates (LC site assignments, ERO assignments, site operating schedule)	DC/LC/ADS
Process Certified volunteers into Portal Notify ADS of new volunteer supervisor assignments and titles; and update Prospect Records– Both continue through February	TRC/INS/DC/AC DC/AC
Inform ADS of non-returning volunteers and changed assignments	LC/DC
Local site program publicity to the DCs and SC/PCS	LC
Modify and Publish state defaults for software (if needed)	TCS
Some sites open in mid to late January	DC/LC
Distribution of annual *Happenings* newsletter to volunteers	Nat’l
Final updates of site schedule/appointment contact-information in Portal to provide current site information to the public	LC/DC/ADS
February	
Most sites open and operating	LC
Complete volunteer certification status updates (confirmed by ADS)	ADS/DC/LC
March	
Sites continue operation until end of tax season	LC
Local site program publicity	DC/LC
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date Begin entering mileage into Portal Reimbursement system by site	Leaders All Volunteers
Send proposed service awards list to DCs for verification	ADS
April	
Sites continue operation until end of tax season	LC

Continue entering mileage into Reimbursement system by site	All Volunteers
Begin leader and non-leader Flat Rate Reimbursement Process	All volunteers submit

APPENDIX “B” – MASTER SCHEDULE OF EVENTS AND DELIVERABLES (cont’d)

Submit mileage reimbursement requests by site through Portal Reimbursement system (mid-April) Begin approving mileage requests (mid-April)	ALL Volunteers Supervisors
End-of-season written program assessment to SCs	All local volunteers via DCs
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
Restrict software access to Admins Clean and return IRS laptops	DC/LC/TC TC/LC/ERO
May	
State evaluation and assessment submitted to RC Submit mileage reimbursement requests by site through Portal Reimbursement system	SC All Volunteers
Approve mileage requests	Supervisors
Review, analysis of personnel & activity reports	Nat’l/RC
Analysis of error reports from IRS	SC/TRS
Wrap up season	SMT
Hardware Inventory in Online Inventory System due end of May	TCS
(Re)appointment process for RCs, SCs and Specialist positions as needed based on terms and supervisor assessment of performance.	Nat’l/RC/SC
NLT meeting	NLT
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
Enter to Date Site Activity count to include Paper Returns (Current, Prior Year, Amended, Local Only) and Q&A for Portal Program Metrics Reporting (ADS to confirm data entry) by mid-May	LC/DC/ADS
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
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
July	

APPENDIX "B" – MASTER SCHEDULE OF EVENTS AND DELIVERABLES (cont'd)

Hardware allocated to states	RCs
IRS hardware orders and preferred shipping dates to National	RCs
Training for new SCs and SMT Specialists	Leader Development
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
August	
Planning for upcoming season	SMT and DC/LC
Analysis of program needs	SMT
Recruiting (especially leaders)	ALL
Contact Communications ASD in AARP State Office for additional recruitment publicity	PCS
Appointments of District Coordinators, and other District Management Team Coordinators and Instructors based on need and supervisor assessment of performance	SC/DC
Begin updating site information, identifying appropriate districts, finding sites Begin submitting new and revising current EFIN Applications on e-Services Start contacting previous Counselors to confirm interest in returning as volunteers next year.	ADS/DC/ LC TCS/ADS/TC LC/DC
Continue updating volunteers in the Portal (adding assignments, inactivating, etc.)	ADS/DC/LC
NLT meeting	NLT
Consumable ordering primary and secondary volunteer contacts identified	SC/TCS
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
September	
Recruiting continues	ALL
Obtain EFINs for new sites	ADS or TCS or designee
Send proposed software order to DCs for verification (subject to vendor timelines)	ADS or TCS
SMT planning meeting or conference call/webinar	SMT
Confirming leadership, volunteer rosters, and site information continues	ADS/DC/LC
Recruiting publicity campaign, at national, state and local levels	Nat'l/PCS/CC & DC/LC
Submit final outstanding expenses NLT 9/15 (grant year ends 9/30)	ALL Leaders
Develop Process-based tax training plan	TRS

APPENDIX "B" – MASTER SCHEDULE OF EVENTS AND DELIVERABLES (cont'd)

Stay in contact with prospective volunteers and connect them to District Coordinators Continue evaluating prospective volunteers and updating prospect status in the Volunteer Portal	PVS DC/ADS
Enter to Date Site Activity count to include Paper Returns (Current, Prior Year, Amended, Local Only) and Q&A for Portal Program Metrics Reporting (ADS to confirm data entry). The Portal will lockout records at end of the month.	LC/DC/ADS
Start Ordering Tax Software and hotspots if new ones are needed	ADS or TCS/designee
October	
Review and analysis of expense report	Nat'l/ RC/SC
Recruiting continued	ALL
State planning meetings with District Coordinators (after Regional Planning Meetings)	SC
Submit new grant year leadership expenses (ongoing through year- preferably at least quarterly)	Volunteer Leaders
Distribute guides, manuals, & Administrative guidance (often electronic)	Nat'l
Planning Instructor tax law and administrative workshops	TRS/ADS
Ordering program & IRS training materials	TRS/designee
Finalize Instructor Workshops	TRS
Complete updating Leadership Rosters	ADS/DC
Regional Planning Meeting with State Coordinators (could be in September)	RC
November	
Updating all volunteer and site information continues	ADS/DC/LC
Send Instructors invitation letter & confirm attendance at Instructor Workshops	TRS
Establish criteria for evaluating Instructors	TRS
Planning Counselor training	TRC/INS/DC/LC
Notification of local training class dates to Counselors	TRC/LC/DC
Order site/Counselor materials	LC/DC
Plan local site publicity	CC/LC/PCS
Contact communications ASD in AARP State Office for additional site promotion, including program promotion during the season through Magazine inkjets	PCS
Last date to order Computers/Printers through National Contract is on or about November 1	TCS

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December	
Instructor Workshops (late-November or early December)	TRS
Final arrangements for Counselor training	TRC/INS/LC/DC
Instructor assignment for Counselor training (May be done as early as October.)	TRC/DC
Counselor training (INS taxes/LC and DC policy)	TRC/INS/DC/LC
Continue Updating of Certification and assignment of all volunteers	LC/DC/ADS
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date by December 15th.	Leaders

APPENDIX C- GLOSSARY

Term	Explanation	Origin if Outside of Tax-Aide
AARP	The Association was called the American Association of Retired Persons, but this was changed in 1999 to AARP	
AC	Administrative Coordinator (District Level)	
ACA	Affordable Care Act	IRS
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	
AGI	Adjusted Gross Income	IRS
AND	Assistant National Director- Staff in the National Office who oversee program operations usually by Region including working with volunteers on training, recruitment, and volunteer management issues, and outreach and partnerships	
Approving Official	An Instructor who has certified and is appointed by the TRC to certify other volunteers in tax law. See Section 3.7.3.	
AVR	All Volunteer Roster	
ASC	Assistant State Coordinator. A position used in some states to oversee several districts within a specific geographic area. ASCs perform duties delegated by the SC.	
CAF	Centralized Authorization File – System that holds Power of Attorney records that have been submitted by the Accountant, Attorney, or Enrolled Agent on behalf of a taxpayer. Used with IRS Form 2848.	IRS
CAPS	Computer Assisted Publishing System	IRS
CC	Communication Coordinator (District Level)	

APPENDIX C- GLOSSARY (cont'd)

CF	Client Facilitator - A volunteer who manages the flow of taxpayers at a Tax-Aide site	
Consent Forms	IRS carryforward form; the TaxSlayer form allowing the taxpayer to share their information with AARP Foundation; and the Foundation form for taxpayers to consent to receive information about free AARP Foundation programs.	
Coordinator	Volunteer leader in program	
Counselor (COU)	AARP Foundation Tax-Aide volunteer who is IRS certified in tax law and prepares taxes (All Levels)	
DB	Database	Computer
DC	District Coordinator - AARP Foundation Tax-Aide district volunteer leader	
District	AARP Foundation Tax-Aide geographic entity within a state defined by State Coordinator (county, city, metropolitan sector, etc.)	
DMT (DLT)	District Management Team (District Leadership Team)	
DPI	Dots per Inch	Printers
DVD	Digital Video Disk	Media
EFC	Electronic Filing Center	IRS
E-file	Electronic filing of tax returns	IRS
EFIN	Electronic Filing Identification Number - is obtained from the IRS and must be associated with one SIDN when ordering *Tax* software	IRS
EIC/EITC	Earned Income Tax Credit	IRS
EIN	Employer Identification Number	IRS
ERO	Electronic Return Originator Volunteer Responsible for E-Filing transmission *aka Transmitter*	IRS
Extended Service	Taxpayer service given outside the standard 1040-filing season (after April 15th)	
FAQ	Frequently Asked Questions	Computer

APPENDIX C- GLOSSARY (cont'd)

Flat rate	A fixed reimbursement amount for Counselor/Client Facilitator or leadership expense reimbursement. This is one payment for the entire season.	
Flippy Book	Popular nickname for IRS Pub 4012. Also see VRG, below.	
FORM 6744	Volunteer Assistor's Test/Retest aka The IRS test	IRS
FRR Form	Flat Rate Request Form used by leaders and non-leaders	
Fulfillment	Unit responsible for fulfilling all requests for AARP publications and printed resources,	
HTML	Hyper Text Markup Language	Computer
Instructor (INS)	Volunteer who is IRS-certified and provides tax and administrative training to other volunteers who assist taxpayers (District Level).	
Intake Booklet	Consists of the IRS Intake/Interview Sheet – firm 13614-C, AARP Foundation additional demographic questions, and the Consent Forms	
IRS	Internal Revenue Service – the Bureau of the U.S. Treasury Department responsible for collection of taxes.	IRS
ITIN	Individual Taxpayer Identification Number	IRS
KAP	Konnex Access Process; Calls taken by the AARP Call Center from Members or Non-Members concerning some aspect of AARP Foundation Tax-Aide. Information is distributed to SCs to handle as appropriate.	
LC	AARP Foundation Tax-Aide volunteer leader who generally supervises Counselors and is responsible to a District Coordinator.	
Locator Tool	Phone and online tools for taxpayers to find a site near them based on zip code.	
MeF System	Modernized e-File System. New tax return processing system recently activated by the IRS.	IRS

APPENDIX C- GLOSSARY (cont'd)

National/Natl	National AARP Foundation Tax-Aide	
NLDC	National Leader Development Committee	
NLT	AARP Foundation Tax-Aide National Leadership Team comprised of volunteer chairs of the tax training, technology, operations, and leader development national committees, the ten volunteer Regional Coordinators, and key national program staff.	
NOC	National Operations Committee	
NROC	National Recruitment and Outreach Committee	
NTSC	National Technology and Security Committee	
NTTC	National Tax Training Committee	
Online Counselor	Volunteer who answers questions through the Online Tax Assistance system accessed by taxpayers through aarpfoundation.org/taxaide	
Online Reviewer	Volunteer who quality reviews the Online Counselor's answers to questions from taxpayers through aarpfoundation.org/taxaide.	
PCS	Partnership and Communications Specialist - Volunteer member of the State Management Team who works with the State Coordinator to implement and maintain partnerships, program publicity, and communication activities	
PIN	Personal Identification Number - i.e. Self-Select or Practitioners PIN	IRS
PPT	Power Point file extension - Microsoft Office '03 and Earlier	Software
PPTX	Power Point file extension - Microsoft Office '07 and Higher	Software
PTIN	Paid Practitioner Tax Identification Number	IRS

APPENDIX C- GLOSSARY (cont'd)

PUB 4012	Volunteer Assistor's Guide - Primary resource document on tax law and tax software operations	IRS
PUB 4189	Test/Retest Answer Booklet	IRS
PUB 4480	Student Training Kit	IRS
PUB 4491	Student Training Guide	IRS
PUB 4491-W	Student Workbook (no longer updated by IRS)	IRS
PUB 4942	Health Savings Account (HSA) Training Course and Test	IRS
PUB 4961	Volunteer Standards of Conduct/Ethics Training	IRS
PUB 5101	Intake/Interview and Quality Review Training	
PUB 5157	ACA materials	IRS
FORM 6744	IRS Tax Law Test	IRS
PVS	Prospective Volunteer Specialist - Volunteer member of the State management team who works with the State Coordinator to meet the state's recruitment needs.	
QR	Quality review or Quality Reviewer	
RAA	Regional Administration Coordinator	
RC	Regional Coordinator - AARP Foundation Tax-Aide volunteer who oversees program operations in a multi-	
Relationship Manager (RM)	IRS SPEC employee responsible for volunteer programs in a territory	IRS
Responsible Official (RO)	The volunteer(s) within each split-state who has the responsibility to apply for and/or revise IRS e-file applications for one or more sites.	IRS
RPA	Regional Partnership/Communications Advisor	
RRA	Regional Training Advisor	
RTA	Regional Technology Advisor	
RUF	Reduced Unnecessary Filing	IRS
SBIN	Service Bureau Identification Number	IRS

APPENDIX C- GLOSSARY (cont’d)

SC	State Coordinator - AARP Foundation Tax-Aide volunteer responsible for program operations in a state or split-state	
Scope	Defines the limitations of which tax topics may and may not be completed by a volunteer Counselor. These topics are covered in IRS volunteer training materials or in AARP Foundation Tax-Aide training classes.	
SE	Self-Employed	IRS
SEP	Simplified Employee Pension Plan	IRS
SERP	Service wide Electronic Research Program	IRS
Shift Coordinator (SCO)	AARP Foundation Tax-Aide volunteers responsible for coordinating and managing all phases of site operations at a specific site during the assigned period of time (shift) acting for the Local Coordinator.	
Shut-ins	Persons whose physical condition confines them to a home (institutional or personal). Also, Counselor visits to prepare tax returns for Shut-ins are called “home visits”.	Conventional
SIDN	Site Identification Number. Unique number assigned to each AARP Foundation Tax-Aide site. It is used to identify all returns processed, both paper and e-file/	
SIMPLE	A "simple" IRA Plan.	IRS
Site	Location where tax assistance is performed	
Site Locator	Phone and online tools for taxpayers to find a site near them based on zip code.	

APPENDIX C- GLOSSARY (cont'd)

SMT	AARP Foundation Tax-Aide's State Management Team, comprised of SC (State Coordinator), ADS (Administration Specialist), PCS (Partnership and Communications Specialist), TCS (Technology Specialist), and TRS (Training Specialist), and Prospective Volunteer Specialist (PVS), and possibly Assistant State Coordinators (ASC).	
SPEC	Stakeholder, Partnerships, Education and Communication - IRS Group responsible for volunteer tax assistance programs, including TCE.	
SPECTRM	IRS SPEC's tool and database used to manage tax assistance volunteer programs.	IRS
SSA	Social Security Administration	IRS
SSN	Social Security Number	SSA
Stmt	Statements forms (filed with returns)	
Summary Activity Report	A state level report of assistance provided by AARP Foundation Tax-Aide volunteers at sites	
Supervising Coordinator	Any AARP Foundation Tax-Aide Coordinator who has supervisory responsibility for other volunteers. Term usually used to denote a volunteer's immediate supervisor.	
Support Facilitator	AARP Foundation Tax-Aide volunteer who assists the program as an interpreter, appointment taker, etc. No official position description, but can be used for a variety of purposes. (Replaces the Non-Counselor title).	
TaxSlayer	Tax preparation software purchased by IRS for use by Tax-Aide.	
TC	Technology Coordinator (District Level)	
TCE	IRS SPEC Tax Counseling for the Elderly Program. Also used to identify the grant which supports programs in which volunteers assist low- and moderate-income persons age 60 and over, free of charge, in preparation of personal income taxes. Umbrella program for Tax- Aide.	IRS

APPENDIX C- GLOSSARY (cont'd)

TCS	Technology Specialist - Volunteer member of the State Management Team who implements, maintains and evaluates automated systems for: tax preparation and administrative procedures, and may provide volunteer technical training.	
Territory	Geographical region defined by IRS SPEC which can be multi-state, state, or a portion of a state. Determined in large part by outreach potential/population.	IRS
Territory Manager (TM)	IRS SPEC Manager with responsibility to support both TCE and VITA in a territory.	IRS
TIGTA	Treasury Inspector General for Tax Administration - the congressionally mandated oversight and investigatory body within the US Department of Treasury responsible for monitoring the IRS and IRS funded programs such	IRS
TP	Taxpayer, preferred rather than customer or client	
TRC	Training Coordinator (District Level)	
TRS	Training Specialist - Volunteer member of the State Management Team who plans and implements necessary tax and policy and procedures training for Instructors in the state/ split-state	
TSO	*TaxSlayer* Online software	
URL	Uniform Resource Locator. Generally, describes an internet site address.	Computer
VITA	Volunteer Income Tax Assistance - IRS SPEC grant program which supports programs in which volunteers assist taxpayers free of charge in preparation of taxes with income restrictions and an active emphasis on building financial assets and securing EITC	*IRS*
VMIS	Volunteer Management Information System. A program management system that was replaced by the Volunteer	
VRG	Volunteer Resource Guide (Pub 4012 - tax law and *tax software* operations reference)	IRS
VRPP	Volunteer Return Preparation	IRS

APPENDIX D - PORTAL ACCESS FOR VOLUNTEERS

	State Management Team (SMT)							District Management Team (DMT)						Local Management Team (LMT)				
POSITION	SC	ASC	ADS	TCS	TRS	PCS	PVS	DC	AC	TC	TRC	CC	INS	LC	SCO	ERO	CO	CF
Recruitment																		
Add Prospects	Individuals must complete Volunteer Application																	
Receive notification							X	X										
Change Status	X	X	X				X	X	X									
Verify Zip Code Routing			X				X	X	X									
Review Prospect Records	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Sites																		
Adjust Site schedule	X	X	X					X	X					X				
Adjust Comments	X	X	X					X	X					X				
Enter Metrics	X	X	X					X	X					X				
Manage Sites	ADS submits OSR to open, close, move, realign, add or delete																	
Program Materials																		
Order Material	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Volunteer Records																		
Update email address	Individuals must update email address on AARP.org not in Portal																	
Update personal info	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Update information for others	X	X	X				X	X	X									
Reimbursement																		
Submit Reimbursements	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Approve Reimbursement	X							X						X				
Set State Mileage Cap	X																	
Approve Mileage preapprovals	X																	
Approve RZ Funds	X																	
Certification																		
Record Certification			X		X			X	X		X		X					
Reports/Dashboards																		
View	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Training																		
View/Participate	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Libraries																		
View/Download	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

APPENDIX E– SAMPLE LETTERS

Appendix E Appointment Letter

Date

Name

Address

City/State/Zip

Dear ,

This is to confirm your appointment as *(position)* of the AARP Foundation Tax -Aide program effective August 1, 20__ and ending July 30, 20__ . This is a one-year appointment. Your immediate supervisor will contact you to ensure that you receive appropriate information and training for your leadership position. We're happy to confirm this appointment and look forward to working with you.

When we're done, you'll have contributed to helping more than 2.6 million people with their taxes. We'll be facing the challenges and experiencing the rewards of this program together as we move through the upcoming season. You'll also appreciate the experience of working with the exceptional people who make up the AARP Foundation Tax -Aide program.

Your volunteer ID number is 00-000-0000.

Thank you for your service to your community and this program.

Sincerely,

Name
AARP Foundation Tax-Aide
State Coordinator - __

Appendix E Non-Appointment Letter (Use AARP Letter Head Paper)

Date

Name

Address

City/State/Zip

Dear ,

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

It is now time to allow other volunteers to assume a leadership role and give them the opportunity to grow in the program. For this reason, we will not be renewing your appointment as *(position)*. We are counting on you to give your successor all the help and support you can to ensure a smooth transition.

You have our best wishes.

Sincerely,

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

Return to beginning

Appendix E IRS Standard Letter – Did not E-File Waiver Request (Use AARP Letter Head Paper)

DATE

Internal Revenue Service
Address
Address

Re: IRS Notice XXXX
Name:
SSN:

To whom it may concern:

This letter is in reference to the yyyy tax year return for this taxpayer that was prepared by AARP Foundation Tax-Aide volunteers. AARP Foundation Tax-Aide is the nation's largest free, volunteer-run tax assistance and preparation service in the IRS Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs.

This taxpayer requested direct debit from his/her account for the balance due on the federal return. Unfortunately, and inadvertently, the return was not electronically filed by us and the balance therefore not debited on time. The error was ours. The taxpayer had the reasonable expectation that the return would be e-filed, and the balance due debited from his/her account.

We are, therefore, asking for a waiver of penalties assessed against this taxpayer in the amount of $xxx on this return.

Thank you for your attention to this matter.

Sincerely,

Signature

Name
Role
AARP Foundation Tax-Aide
601 E St NW
Washington DC 20049

Appendix E IRS standard Letter- Change in Return Waiver (Use AARP Letter Head Paper)

DATE

Internal Revenue Service
Address
Address

Re: IRS Notice XXXX
Name:
SSN:

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

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

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

Thank you for your attention to this
Signature

Name
Role
AARP Foundation Tax-Aide
601 E St NW
Washington DC 20049