

Drop-Off Model Best Practices and FAQ

In 2021, over 1300 AARP Foundation Tax-Aide sites used the Drop-Off model to provide tax assistance. The questions volunteers asked, the answers they received and the advice they provided when surveyed has been compiled into the following.

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CHOOSING A MODEL

How do I determine that Drop-Off is the model that I can use?

Choosing a service model has to be a collaborative decision taking into consideration the requirements of the model, national guidance, local requirements and volunteer choice.

- Following AARP Foundation Tax-Aide COVID protocols to determine the models that are available in your area.
- Work with your site host to determine local requirements.
- Use the *Choosing a Scanner Free* document you can determine if Drop-Off is a service model option to use at your site.
- Determine what the volunteers are willing to do.

Drop-Off is a low-tech combination of virtual and in-person service. It allows volunteers to work together OR from their homes, depending on their comfort level while still providing a face-to-face experience for the taxpayer.

Can elements of the virtual models be incorporated in a Drop-Off program?

Yes, if requirements of all incorporated models are followed (e.g., No Visit, One Visit, Two Visit).

Where do I find more details about the Drop-Off model?

Detailed materials and information about the Drop-Off Model can be found in the Volunteer Portal. Libraries Tab > 01-Service Models > Drop-Off folder.

Can new volunteers work at a Drop-Off Site?

Yes. The Drop-Off Model provides many opportunities that benefit both new and experienced volunteers.

- Using the Drop-Off model, leaders can better match returns to a counselor's experience level.
- Return preparation without the taxpayer watching each key stroke can eliminate pressure and stress on volunteers.
- Drop-Off allows more opportunities for consultation and research on complex returns.

I would use the Drop-Off model but keeping the Taxpayer's original documents keeps me awake at night. I do not want the responsibility. What can I do?

- The Drop-Off model requires that we take possession of the taxpayer's documents. Taxpayers should be encouraged to bring in copies of their documents, rather than originals, but it is not a requirement.
- Sites with photocopiers can copy taxpayer documents, return the originals to the taxpayer, and then follow the Drop-Off process using the copied documents. If using this method all security requirements for purging memory in the photocopier must be followed. See the Blue Technology folder for information on clearing printer / photocopier memory. **The purchase of a photocopier for this purpose is not allowed.**
- Sites willing to use a scanner can scan the original taxpayer documents and immediately print the scanned images. The original documents are returned to the taxpayer, and the Drop-Off process is used with the printed copies. The scanned image files are saved to the Chromebook only for as long as it takes to print them and then they are immediately deleted and the trash. Once deleted, the trash needs to be emptied to complete the deletion of the scanned files. If using this method, all security requirements for scanner use and file deletion must be followed. See the Hybrid Model process (Available Nov. 1) for detailed information. **The purchase of a scanner for this purpose is not allowed,** however AARP Foundation Tax-Aide has a number of approved model scanners that can be shipped to you. Contact your leadership chain for information on obtaining a scanner.

DROP-OFF SET-UP & SITE PLAN

Can I store taxpayer documents in the trunk of my car if secure storage is not available at the site?

No, the trunk of a car does not meet Tax-Aide's definition of "secure storage" and is not considered a safe place for storage in any situation other than transport of the documents for off-site preparation.

If a volunteer takes taxpayer documents home, do they need to place them in locked storage?

Reasonable effort must be made to keep the information safe and meet Tax-Aide's standards of "secure storage". Off-site storage should adhere to the same principles as on-site storage (accessible only to Tax-Aide volunteers and largely unmovable, for example: a locking desk drawer or locking cabinet).

Will volunteers be reimbursed for reasonable costs associated with storage of documents (e.g., locking storage cabinet)?

Yes. Locking storage equipment at the site is a reimbursable expense. Volunteers should use Expense Code RF-Z for reimbursement when purchase of a locking storage cabinet/container. Please note that locking storage equipment for a volunteer's home is not a reimbursable expense.

Who must approve the site plan?

Talk to your SC or RC. They will determine approval requirements. While plans are not officially approved at higher levels, they are filed with those individuals and acknowledged by the national staff. Those higher levels may ask questions if they review a Drop-Off Site Plan and see a core requirement of the model is missing or confusing. This is not an approval, but rather ensuring all use of Drop-Off is meeting the minimum standards.

Can the approving leader of the Drop-Off Site Plan use an electronic signature?

Yes. Electronic signatures of the approving leaders are accepted on completed Drop-Off Site Plans.

PRE-APPOINTMENT

Are sites required to use a Pre-Appointment Packet?

No, Pre-Appointment Packets are not required, however volunteers that have used them in past tax seasons have reported that they benefit both taxpayer and volunteer.

Why should I use a Pre-Appointment Packet?

Pre-Appointment Packets allow taxpayers time to prepare their documentation, including the Tax-Aide 13614-C form, prior to arriving for their appointment. Volunteers report that those taxpayers that prepare their tax documents before their appointment shortens the amount of time that the taxpayer will have to remain at the site and allows taxpayer interactions to be completed in the time frame that meets our COVID protocols. In the long run, it may also allow sites to increase the number of taxpayers that are served at a site.

What is in a Pre-Appointment Packet?

A Pre-Appointment Packet, at a minimum, contains all required forms that we ask the taxpayer to fill out during their appointment and information on the return preparation process. It can also contain supplemental worksheets that allow the taxpayer to summarize their tax information. See the Drop-Off Pre-Appointment Packet Folder in the Volunteer Portal Libraries for suggested packet contents. *Service Delivery Models folder > Drop-Off > Forms.*

Can I mail the Pre-Appointment Packet?

Yes, if there is no local pick-up option available Pre-Appointment Packets can be mailed to the taxpayers. The envelopes and postage for mailing are reimbursed as code 'Z' on a leader's reimbursement request.

How are Pre-Appointment Packets distributed?

Volunteers that used Pre-Appointment Packets in past seasons report that the distribution method varied based on site needs and support. When making an appointment, taxpayers were told how to obtain a Pre-Appointment Packet. Some methods used were:

Site Pick-up: Taxpayers were asked to come to the site during operating hours to pick up a packet. These packets were in a box or basket outside the site doors or with the CF at the point of entry.

Host Pick-up: With assistance and approval of the Site Host, Pre-Appointment Packets were left with the Host staff or in a specific area of the host's facility. Taxpayers were given directions on where to locate the packets.

Mail: Pre-Appointment packets were sent using US Mail. The mailing address was provided during the appointment making process.

APPOINTMENTS

Are appointments needed for a Drop-Off site?

All Tax-Aide service is provided by appointment only for the next tax season.

Please see the current *Policies and Procedures Manual* for additional information.

What can we do to avoid No-Shows?

- Have Client Facilitators (or Support Facilitators) place a reminder call to the taxpayer two or three days before the appointment. These calls, which need to be made following Tax-Aide policies and guidelines, would help prompt TP to gather their documents and fill out Pre-Appointment forms. Additionally, those taxpayers that have already had their return completed, can tell the volunteers that they will not be present, freeing up a slot for someone on the Wait List.
- Make both appointments at the same time. When taxpayers contact the site for their first appointment, make the second one at the same time.
- Provide a completed appointment card, printed on a brightly colored piece of paper, to the taxpayer before they leave their first appointment. See *Appointment*

Card – 3 Up and *Appointment Card – 6 Up* in the Volunteer Portal Libraries for examples. *Service Models folder > Drop-Off > Forms folder.*

DROP-OFF FORMS & DOCUMENTS

Who keeps the signed Form 14446 at the end of the process?

The Taxpayer keeps the signed version of Form 14446.

Who keeps the Drop-Off Document Inventory Checklist at the end of the process?

The LC keeps all Drop-Off Document Inventory Checklists until end of calendar year. The checklists should be shredded at the end of the calendar year.

Who keeps the Drop-Off Site Activity Log at the end of the process?

The LC or ERO keep all Drop-Off Site Activity Logs until end of calendar year. The filed Drop-Off Site Activity Logs should be shredded at the end of the calendar year.

Must a site that plans to use the Drop-Off Model complete an IRS Form 15272?

(As of 9/20/2021 – Draft versions of the 15272 and 15273 for TY 2021 are not available. Answer will be updated when final forms are available)

Must a site that plans to use the Drop-Off Model keep on hand an IRS Form 15273?

(As of 9/20/2021 – Draft versions of the 15272 and 15273 for TY 2021 are not available. Answer will be updated when final forms are available)

TAXPAYER INFORMATION

What do I do if a full SSN is not shown on any taxpayer's documents, they do not bring a copy, or no copier is available at the site?

Verify the SSN of the taxpayer(s) using the Tax-Aide and local process. Do not keep original Social Security cards. Record the SSN(s) at the bottom of page 3 of the 13614-C Intake/Interview & Quality Review Sheet. Have the taxpayer initial the written record to confirm correctness of the SSN.

How do we handle taxpayer ID's?

Check all taxpayer ID's and note verification on page 3 of the intake booklet. If your state requires TSO input of ID information, make a copy of ID, or write all data on page 3 of the booklet and have taxpayer initial written record.

The taxpayer wants Direct Deposit but did not bring a voided check?

Follow Tax-Aide policy and local return processes for bank account verification when a voided check is not available. Write all data on page 3 of the booklet and have taxpayer initial written record.

What if the Taxpayer does not have an email address to put on the Drop-Off Document Inventory form?

Ideally the taxpayer would provide an email address to facilitate follow-up communications, including Appointment reminders. If the taxpayer does not have an email address, then they need to know the phone contact information that we will be using – Caller ID or a blocked number. This information should also be in the cover sheet on site process that is included in the Pre-Appointment packet.

SITE PROCESS

Can taxpayers be given a review/signature appointment for later in the same day they have dropped off their documents?

Yes. This model is sometimes called “Same Day Drop-Off (SDDO)”. SDDO sites must abide by all Drop-Off Requirements including the use of the Form 14446 and secure storage requirements. Schedule the second appointment late enough in the day to discourage taxpayers from waiting around. To minimize contact between taxpayers, avoid scheduling intakes within the same period.

How do I avoid having to drive all over town dropping off taxpayer envelopes when the volunteers choose to work from home?

Methods used by Drop-Off Sites previously include:

- Volunteers come to the site after all taxpayers have completed document drop off to check out the taxpayer document envelopes. Exchange between Counselor and QR can be accomplished by each volunteer with the QR returning the completed envelopes to secure storage.
- Group volunteers working from home in teams to facilitate exchange of envelopes between themselves.
- Designate one volunteer who agrees to be courier. They are responsible for document transfer to the Counselor, to the QR, and back to secure storage. This person must be a certified Counselor.

Can a Technical Coordinator (TC) or a Client Facilitator (CF) be used as a document envelope courier?

Yes, but only if the TC or CF is certified as a Counselor. All volunteers that take possession of a taxpayer document envelope must be certified, at a minimum, as a Counselor. This is required because they must handle the taxpayer’s documents to complete the Drop-Off Document Inventory form at each pick-up.