

# Drop-Off Document Destruction Process

## Purpose

The Drop-Off Destruction Process was put in place to ensure that all sites using the AARP Foundation Tax-Aide (Tax-Aide) Drop-Off Service model receive the same guidance and that consistent reporting of destruction events occur should a taxpayer not return to the site to collect their tax documents.

## General Policy

Per Tax-Aide Policy 4.5.3 *No Retention of Taxpayer Paperwork*, no taxpayer paperwork may be taken off-site or retained by a volunteer.

### Drop-Off Exception

Those sites that follow the published requirements of the Drop-Off Service model **AND** have an approved Drop-Off Site Plan on file at the Tax-Aide National Office, **are allowed** to retain the taxpayer's documents, quantified on the Drop-Off Document Inventory Checklist (Checklist), through the completion the site's Return Preparation process. The Return Preparation process includes, but is not limited to:

- Initial Appointment which includes intake, interview, and document collection is quantified on the Checklist. Taxpayer confirms document inventory and signs the Document Destruction Disclosure,
- Return creation and preparation,
- Quality Review,
- Final Appointment where taxpayer receives an explanation of the return, signs the 8879 and all documents are given to the taxpayer, including a copy of the completed return. Upon receipt of their tax documents and the taxpayer attests on Checklist that all documents originally given to Tax-Aide are now in their (the taxpayer's) possession.

When the Drop-Off service model is correctly followed by all parties, no taxpayer documents are retained by the site once the Return Preparation process is complete and Policy 4.5.3 is again in affect.

## When is the Drop-Off Document Destruction Process needed?

Should a taxpayer fail to return to the site to retrieve the tax documents left in Tax-Aide's possession, sites need to comply with Policy 4.5.3. The Drop-Off Document Destruction Process provides step-by-step instructions to ensure that all partner requirements are met.

## Documents Affected

This process applies to all original and facsimile tax forms left in Tax-Aide's possession that were recorded on the Checklist, including printouts of prior year returns, the 13615 Intake and Interview form, and all notes taken by the volunteers during the Return Preparation process.

This process **DOES NOT** apply to the Checklist.

## **Destruction Method:**

The official destruction method approved for use in Tax-Aide sites is shredding using a shredder that meets Tax-Aide security requirements.

## **Responsible Parties:**

The Local Coordinator (LC), with the assistance of other leaders, is responsible for the ongoing process of identifying which taxpayer records meet the conditions that initiate the Drop-Off Document Destruction Process and following the process through to completion.

Further it is the responsibility of the LC to document the event using the Tax-Aide Incident Report process through their leadership chain.

National Staff (Staff) is responsible for making the final decision to destroy taxpayer documents.

The LC is responsible for the actual destruction.

All tasks listed in the Missed Appointment Process as the responsibility of the Local Coordinator (LC) can be completed by the LC or their designee. Steps in the Destruction Process **MUST** be completed by the LC with a witness.

## **Missed Appointment Process - Summary:**

After missing the original appointment to pick up their tax documents, the taxpayer is given additional opportunities to complete the return process and receive their documents. Each new appointment should be recorded following the site's appointment process, each MISSED appointment is recorded on Page 2 of the Checklist.

Volunteers should be as accommodating as possible when rescheduling missed appointments. There are many reasons that a taxpayer may miss an appointment. Car trouble, illness, weather, confusion and just forgetting may be factors that cause taxpayers to not show up for their appointment.

After a taxpayer misses two appointments, the LC will complete and send an Incident Report directly to Staff, copying their leadership chain.

Staff will determine the need for, and make, any additional contacts with the taxpayer. Staff will work with LC if any additional appointments need to be made. If Staff determines that the taxpayer documents need to be destroyed, Staff will notify the LC and provide direction.

## **Document Destruction Process - Summary:**

After filing the Incident Report with Staff, they will handle all the next steps in tax payer contact.

If they exhaust all avenues to assist the taxpayer in returning to the site to get their documents and completed returns they will notify the site to destroy the taxpayer documents.

Volunteers will destroy the taxpayer documents, update the Document Inventory Sheet Page 2, and update the Incident Report with the details of the destruction.

## **Missed Appointment Process – Step by Step Process: (LC or Designee)**

Taxpayers should be given additional opportunities to complete the return process and receive their documents after missing an appointment. Each new appointment should be recorded following the site’s appointment process, each MISSED appointment is recorded on Page 2 of the Checklist.

**NOTE:** In any step in which the stored tax envelope is OPENED to access documents, the volunteer opening the envelope must record that access on Page 1 of the Checklist attached to the envelope.

- 1) At the end of each day of site operations, identify taxpayer’s that missed appointments to pick up their completed tax return and documents.
- 2) If taxpayer email or phone information is not available from any other means (appt list, activity log, etc.), obtain the contact information from the taxpayer’s documents, after noting the access on Page 1 of the Checklist.

- 3) Referring to Page 2 of the Checklist:
  - a) If the Missed Appointments line is blank, continue to step 4
  - b) If the Missed Appointments line has one date listed, skip to step 5
  - c) If the Missed Appointments line has two dates listed AND the National Staff has directed documents to be deleted, skip to Document Destruction Process – Step by Step: (LC and Witness)

<b>FOR-TAX-AIDE-PURPOSES-ONLY¶</b>	
<b>Missed-Appointments: Indicate Dates-/Times¶</b>	
¶	¶
<b>Follow-Up-Contacts: Indicate Date, Time, Method of Contact (Phone)</b>	
¶	
Attempt-#1:-	¶
¶	¶
Attempt-#2:-	¶
¶	¶

### 4) **Attempt #1 Appointment Process:**

This process is used when the taxpayer has missed their initial appointment to complete the Return Preparation process.

- a) Update the Missed Appointment Line with the date of the missed appointment.
- b) Follow site processes for appointment scheduling. Reach out to the taxpayer to reschedule their appointment. The GOAL is to get the taxpayer rescheduled to get their return as soon as possible.

Taxpayers should be reminded that they signed the Document Destruction Disclosure when they left their documents at the site and that Tax-Aide cannot retain their tax documents any longer than needed to prepare the return.

- c) Update the Attempt #1 line on Page 2 of the Checklist. Note the date and time of the contact and how that contact was made. Attach a separate piece of paper for additional notes if needed. These notes will be very important if the taxpayer does miss another appointment.
- d) No additional action is needed at this time.

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¶	
Attempt-#1:-	¶
¶	¶
Attempt-#2:-	¶
¶	¶

5) **Attempt #2 Appointment Process:**

This process is used when the taxpayer has missed **both** their initial appointment to complete the Return Preparation process and the rescheduled appointment created in Step 4.

- a) Update the Missed Appointment Line with the current date. The line should now have two dates listed on it.
- b) Follow site processes for appointment scheduling. Reach out to the taxpayer to reschedule their appointment. Though accommodating the needs of the taxpayer is recommended, it is critical that the taxpayer be told clearly and succinctly, that should they not make the next appointment, all of their documents will be destroyed.

- c) Update Attempt #2 line on Page 2 of the Checklist. Note the date and time of the contact and how that contact was made. Attach a separate piece of paper for additional notes if needed. These notes will be very useful in the preparation of an Incident report.

FOR-TAX-AIDE-PURPOSES-ONLY

Missed-Appointments:-Indicate-Dates-/Times

Attempt #1:-

Attempt #2:-

- d) Create an Incident Report specifying that the Drop-Off Documents will be destroyed if the taxpayer does not appear at the next appointment. Include:
  - Contact information for the taxpayer
  - dates of all appointments – Initial and all missed appointments,
  - copies of all email and/or written communication including dates when sent,
  - summaries of all verbal communications including the dates they occurred,
  - provide the date and time of the next appointment.

WITHOUT removing the Checklist from the taxpayer’s envelope, copy or photograph Page 2 of the Checklist and include it with the Incident report.

Send the Incident Report and attachments directly to the Assistant National Director (AND) for your region. Add all levels of the leadership chain to the Incident Report submission so that Everyone is aware that there is the possibility of a future destruction event.

Staff will proceed with further taxpayer contacts using a variety of methods to facilitate return of the taxpayer documents to the taxpayer. If the taxpayer contacts the volunteer site, update the Incident report to notify Staff.

## **Document Destruction Process – Step by Step: (LC and Witness)**

**NOTE:** Document destruction is the very last resort, when the paperwork can no longer be held onto by the program in accordance with Tax-Aide policies. Multiple outreaches and appointments should be employed before this point. Destruction should be the rarest of circumstances when all other avenues have been closed off.

This process is used is used by the LC and a witness after being directed by staff to destroy a taxpayer’s documents.

- 1) Separate the envelope of taxpayer documents and the Checklist, keeping any volunteer note pages with the Checklist.
- 2) On Page 1 of the Checklist, label a column/row with ‘Destroy’ as the reason for accessing the documents, Initials and dates.
- 3) Verify that all tax payer documents that were received from the taxpayer are present. Once all have been verified as present, each document is shredded with the LC noting its destruction on Page 1 of the Checklist.
- 4) On Page 2 of the Checklist, enter the date and time of the shredding and provide their Volunteer ID, first name and last initial
- 5) The witness updates Page 2 of Checklist with their volunteer ID, First name and last initial.
- 6) In TaxSlayer Online, add a Note to the return explaining why the return is being deactivated.
- 7) Deactivate the return in TaxSlayer Online.
- 8) Update the Drop-Off Site log resolving the open line tracking the taxpayer’s return.
- 9) Copy both pages of the completed Checklist (take a picture, scan, photocopy, etc.) and ALL additional notes regarding taxpayer interactions.
  - a) One copy should be retained at the Site with the checklist, per Checklist retention policies.
  - b) One copy should be attached to the Incident Report.
- 10) Update the Incident Report with copies of both pages of the Checklist and any volunteer notes, any documents (taxpayer communication notes, etc.) that were not in, or have been updated since, the initial Incident Report and send the report through the leadership chain to the National Office.

Document-Destruction:***
LC-Signature—Vol-ID,-First-Name-and-Last-Initial
Date-and-Time-of-Document-Destruction
Witness-to-Destruction—Vol-ID,-First-Name-and-Last-Initial,-Date
<b><del>**Final Incident Report should be filed with SC, RC, and AND within 24 hours</del></b>