

Drop-Off Document Inventory Checklist Instructions

All AARP Foundation Tax-Aide (Tax-Aide) policies and procedures must be followed when preparing returns using the Drop-Off model. Additionally, all site and Drop-Off model requirements need to be followed to ensure that the documents left by taxpayers with Tax-Aide volunteers are inventoried and securely stored until returned to the taxpayer.

The Drop-Off Document Inventory Checklist (“checklist”) must be used for every taxpayer that has their taxes prepared and filed using the Drop-Off model. The checklist should be printed out (ideally two-sided so it’s one sheet of paper, but if two sheets, then stapled/clipped together) and firmly attached to the envelope holding the taxpayer’s documents. **The checklist cannot be separated from the taxpayer’s documents** until the end of the process when the original documents are returned to the taxpayer. This checklist is kept for **Tax-Aide’s files for the rest of the calendar year**.

Page 1 of the checklist allows volunteers to quantify the documents that the taxpayer is leaving in the site’s control. Page 2 captures required signatures to show that taxpayers and volunteers agree on the actions taken at the site and document the rare case of where documents may be destroyed. *Refer to DROP-OFF DOCUMENT DESTRUCTION PROCESS in the Volunteer Portal.*

NOTE: Tax-Aide encourages taxpayers to provide copies of their current tax documents, however, originals will be accepted if that is the taxpayer’s preference.

Using the Checklist

The checklist is available in either Horizontal or Vertical format. Use the version that best suits your site needs. For the purpose of this document it is assumed that the Vertical version is used. All Instructions are labeled “Column” when referring to the volunteer activities that use taxpayer documents and “Row” for the types of documents that the taxpayer provides. If using the Horizontal version, the labels should be reversed.

NOTE: Sites are empowered to modify or redesign Page 1 of the checklist as long as all of the same information is being captured. **Under no circumstances should Page 2 be changed or removed!**

The checklist is prefilled with forms / documents that are required or commonly seen in our sites. Blank rows are included. Use the blank rows as needed to produce an accurate inventory of all documents received from the taxpayer. It is strongly recommended that the checklist include the specific form (W2-G, 1099-DIV ...), an identifier of the payer, and the quantity of documents submitted.

Example:

A taxpayer brings three W2 forms to the site. One from his employer and two W2-G forms from local casinos.

Either enter on the W-2 row in the **Initial Receipt** column a ‘1’ followed by the employer name, - G ‘2’ followed by the casino names OR enter in the **Initial Receipt** column a ‘1’ followed by the employer name on the W2 row and then label a blank row ‘W2-G’ and enter ‘2’ followed by the casino names.

Steps to Follow

The following steps are required when using the Drop-Off Document Inventory Checklist:

1. At Initial Receipt from Taxpayer:

- In the **Initial Receipt** column
 - confirm SSN and ID for taxpayer (+spouses/dependents) – do not retain the SSN or ID documents
 - Confirm 14446 is signed and dated
 - indicate type and quantity of the documents received. (see example above)
 - if direct deposit requested, indicate receipt of voided check.
- Taxpayer and receiving volunteer both sign to confirm receipt in the “Document Receipt from Taxpayer” box on Page 2
- Taxpayer and receiving volunteer both sign to confirm taxpayer has received and understands the consequences of the “Document Destruction Disclosure” on Page 2
- Place all taxpayer documents received in a Client Envelope, seal envelope with tape or clip, and attach checklist securely to the outside of the envelope.

2. Each set of taxpayer documents must be maintained in a separate envelope, with taxpayer name on envelope matching name on checklist.

3. At the completion of each taxpayer Intake, document envelopes and attached checklists must be securely stored until checked out by volunteers involved in the return preparation process.

4. Every time documents are removed from envelope:

- In the appropriate column, circle the reason for accessing the documents and enter initials and date
- Check each box to indicate presence of each document upon removal
- Use a new column for each access by a volunteer
- When activity is complete, make sure all documents are returned to the envelope before resealing.

5. As possible, confirm with site LC that your activities are being noted in the Drop-Off Site Activity Log.

6. At final delivery of the return to Taxpayer:

- In the **Document Return** column on Page 1, check each box as all documents are returned to the taxpayer, verifying quantities are correct
- Volunteer and taxpayer both sign to confirm document return in the “Document Return to Taxpayer” box on Page 2
- Following site procedures, update and retain the checklist.

DO NOT GIVE COMPLETED CHECKLIST TO TAXPAYER: This is a Tax-Aide document that must be retained in the site or LC’s secure storage. LC or Site Administrator are to retain until the end of the calendar year.