

Drop-Off Site Plan Approval Guidelines

Sites that wish to use the Drop-Off service model are required to submit, and receive acknowledgement of an approved DROP-OFF SITE PLAN (Site Plan) being filed by the national office staff before they can open the site for the season.

Each Regional Coordinator (RC) determines what leadership level is the "approver" of the Site Plan for their Region.

A Local Coordinator (LC) will submit the completed Site Plan through their leadership chain to the designated "approver." The Site Plan is reviewed at each level of the leadership chain and if problems are found, it will be sent back to the LC for adjustment.

When received by the designated "approver" the Site Plan is reviewed to determine if it meets the requirements of the Drop-Off service model. The "approver" will either approve the Site Plan or send it back to the LC for additional information.

As the "approver" of the Site Plan, it is important to verify that the content is complete and meets all requirements BEFORE approving to avoid delays at the local site level.

A review of last year's approved Site Plans, that were later rejected by a higher level of leadership or the national office staff, indicated several common issues. Please review the DROP-OFF SITE REQUIREMENTS document in the Volunteer Portal to be familiar with the needs of a Drop-Off site and consider the guidelines below when approving a Site Plan.

Once the Site Plan is approved, the designated "approver" sends the Site Plan through the leadership chain to the national office for acknowledgement and filing.

GUIDELINES:

Page 1 of the Drop-Off Site Plan:

Site Name: The Site Name needs to match what appears in the Volunteer Portal. In many rejected site plans, the site name was listed as either a locally known name or a temporary site name.

For example: Volunteers and taxpayers may know that tax services are prepared at the "Columbia Heights City Hall" but in the Volunteer Portal the site is listed as "Murzyn Hall Senior Center". The Site Name should match the Volunteer Portal Program Location Name.

SIDN: The Site Identification Number (SIDN) is a unique 8-digit number that is assigned to a specific site. The SIDN entered on the form must match the SIDN associated with the Volunteer Portal Program Location Name in the Volunteer Portal. The 6-digit EFIN is not needed on this line and is not an acceptable alternative to the SIDN.

Local Coordinator Name and **Email** fields should be the person who filled out the form and the email address that the approved acknowledged form is sent to when filed at the National Office.

Split State: The Split state is a 3-digit identifier that is made up of a state abbreviation and then a single number. In the many states that are not split, a “1” can be assumed after the state abbreviation. Site plans from sites in CA, FL, IL, MN, NY, OH, PA, and TX require the correct split state number be included. As approver, you can correct errors in this field without returning it to the submitter.

1. Please describe the secure storage set-up at your site (revised 10/15/2021) : A full explanation, as descriptive as possible, should be included. Storage requirements differ based on whether the site will be run as a:

- Drop-Off site where documents are stored from until the taxpayer returns possibly on another day of the same week or a week later.
- Same Day Drop-Off (SDDO) site where taxpayers return the same day to obtain their completed return and documents. There is little, or no, expectation of retaining documents at the end of the day.

If the site is a SDDO site, it should clearly state this in the response to this question. If the term “Same Day Drop-Off” does not appear, it is Drop-Off.

Drop-Off Site Storage Requirements: “A locking file box” is not acceptable. Is it a ‘box’ that can be carried off by anyone that has access to it or is it a ‘2-drawer filing cabinet’ that would be difficult to move? Where is the storage located? Who has access to it? How many keys are there? Who has the key? As much detail as possible is needed.

Site plans that were rejected did not describe how the storage was secured, how access was restricted, and who had access to the secure storage.

Same Day Drop-Off Storage Requirements: Some form of lockable storage where documents are kept until the taxpayer returns later in the day is required at the site. This lockable storage can be portable and must remain in the possession of the Local Coordinator (or designated volunteer) throughout the tax preparation session. Examples of this type of storage could be a lockable briefcase or a lockable strongbox. Description should include how the lockable storage is secured during the tax session AND if it contains taxpayer documents at the end of the session, how they will be secured during transportation to and from the site and how when they arrive at their off site destination.

Page 2 of the Drop-Off Site Plan:

2. Which of these tax preparation processes will be used at your site: One or more boxes must be checked. If the question is not answered, do not approve the site plan.

3. If documents will be transported off-site, please explain how the site has prepared for secure transfer and secure storage at off-site locations: If in Question 2, the box is checked labeled: *Return Preparation and / or Quality Review will take place off-site is checked*, an entry is required in question 3. If it is not answered, do not approve the site plan.

Answers must be a full explanation, as descriptive as possible. “In my car trunk” is not acceptable. How are they contained in the trunk? How is the transfer recorded? When in a volunteer’s home, how are the documents secured? Who transports them to the volunteer? Who transports them to the site?

Site plans that were rejected did not describe how volunteers secured documents in their home, how documents were secured during transport, or did not specifically state that the handover of documents was from volunteer to volunteer.

Drop-Off Site Plan Approvals: ALL boxes must be checked before the site plan is approved.

LC Signature: This is a signature of the person named on Page 1. Verify that the form is signed! In one region, one out of every five site plans submitted last season were UNSIGNED when they arrived at the National office.

Date: This field should be filled out with the date that the plan was submitted to be approved

Approving Leader Signature: This is your signature. Once the site plan meets the requirements for approval, please sign the form.

Role: As Approver enter your highest position of leadership

The Tax-Aide Acknowledgement of Receipt and Date Filed fields will be filled in by the Assistant National Director and emailed back to the LC directly at the email address on page 1 copying those on the approved Site Plan submission email.