

Drop-Off Site Requirements

All documents referenced can be found in the Volunteer Portal Libraries.

All Sites that choose to use the Drop-Off model must:

- Follow all AARP Foundation Tax-Aide (Tax-Aide) policies and procedures
- Meet all Tax-Aide site requirements, including specific COVID-19 protocols
- Have an approved DROP-OFF SITE PLAN on file with the national office.
- Have secure storage
- Follow document retention and destruction requirements
- Obtain a signed IRS FORM 14446 from every taxpayer
- Use the DROP-OFF INVENTORY CHECKLIST
- Use the DROP-OFF SITE ACTIVITY FORM

Follow all AARP Foundation Tax-Aide (Tax-Aide) policies and procedures

Annual certification includes Policies and Procedure training. Tax-Aide policies and procedures change every year. All volunteers must be aware of and follow the policies and procedures that Tax-Aide has in place.

Meet all Tax-Aide site requirements, including specific COVID-19 protocols

Tax-Aide sites using the Drop-Off Service Model must meet all the requirements for a Tax-Aide site including the display of all required signage and use of Tax-Aide materials. Refer to section 7.2 of *The Policies and Procedures Manual of Tax-Aide* for detailed site requirements. COVID protocols can be found in the Volunteer Portal Libraries COVID folder.

Have an approved DROP-OFF SITE PLAN (Site Plan) on file with the national office.

The Site Plan outlines the steps that the site will take to secure taxpayer's documents at the site, while in transit, and in volunteer's homes if volunteers are working remotely. **Prior to opening the site**, the Local Coordinator must submit, and receive in return, an approval and acknowledgement that the national office has received and filed the Site Plan. ** See Note below for Same Day Drop-Off Adaptions.*

Have secure storage

Each site using the Drop-Off model must have secure onsite storage defined as:

- **Accessible only to Tax-Aide volunteers and be largely unmovable** so that it would be very difficult for someone to take the storage space offsite, for example: a lockable cabinet or heavy desk in a back room that few people access and is locked off-hours. ** See Note below for Same Day Drop-Off Adaptions.*
- **Include an organizing system** to identify whose paperwork is on file
- **Have identified plans for transfer to, and secure storage at off-site locations.** Transferred documents must be delivered directly to/from the tax site to the return preparation or quality review location and back. 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.

If secure storage is not provided by the site host, Regional Coordinators can approve funds for the purchase of secure storage.

Follow Document Retention Requirements

Tax-Aide sites using the Drop-Off service model must follow document retention guidelines used for all virtual models. Except for rare special cases, taxpayer documents should not be retained for more than 14 days after initial receipt, or within 48 hours of federal and state acceptance.

Leaders should follow the DROP-OFF DOCUMENT DESTRUCTION PROCESS if taxpayer documents are not been claimed.

Obtain a signed IRS FORM 14446 from every taxpayer

This form is signed by the taxpayer(s) as the first step of their intake process AFTER site operations are explained to the taxpayer. The IRS requires this form when sites are using Drop-Off model. Volunteer leaders can download the pre-filled form from the Volunteer Portal. Once downloaded, the site-specific information should be added to the form following the 14446 instructions located in the same Volunteer Portal Library. Volunteers are NOT allowed to retain taxpayer documents without first receiving a signed 14446 from the taxpayer.

Use the DROP-OFF INVENTORY CHECKLIST (Checklist) for every taxpayer

The Checklist is an inventory of all of the documents left in the site's possession by the taxpayer and tracks access to the documents while in Tax-Aide's possession. The taxpayer and volunteer signatures show agreement that the numbers of documents match at Intake and Return Delivery. Signatures must be obtained before taxpayer leaves the site. This document is RETAINED BY THE SITE after completion of all taxpayer interactions until December 31.

Use the DROP-OFF SITE ACTIVITY LOG (Log)

The Log is used to track the progress of the taxpayer's return from initial intake through the acknowledgement of all e-file submissions. The Log is customizable by sites for their own needs. The template provided in the Volunteer Portal contains minimal requirements for return tracking in a Drop-Off site. The Log may be used digitally and shared by site volunteers or printed on paper.

Note 1: Same Day Drop-Off Adaptions:

Ideally, Same Day Drop-Off (SDDO) sites would have the same type of secure storage that Drop-Off sites are required to have on site. Given that SDDO operations will rarely, if ever, have the need to retain documents from week to week, special adaptions to the storage requirements have been allowed. All other needs tied to storage (organizing system, transportation plan, off-site storage) remain the same.

Secure storage for a SDDO site should include lockable storage where documents are kept until the taxpayer returns later in the day. This lockable storage remains 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.

In Question 1 of the Site Plan - "Please describe the secure storage set-up at your site:"

- include the phrase "SAME DAY DROP-OFF".
- a description of the type of lockable storage that will be used.
- specific steps that will be followed to transport documents off site should documents not be picked up by the taxpayer before the end of the session.
- process that will be used to secure the documents that are transported offsite.