

**AARP Foundation Tax-Aide
Two Visit Scan Model
Required Elements**

This document identifies the required elements for operating the Two Visit Scan Model. ***Volunteers at the State and local level do not have discretion to either change or disregard any of the following requirements.***

- All Taxpayers must have appointments; walk-ins are not permitted for the 2022 filing season (tax year 2021).
- Follow all Tax-Aide policies and procedures as set out in the *Policies and Procedures Manual of Tax-Aide*.
- All email communication between Tax-Aide volunteers regarding a Taxpayer's return or with Taxpayers must be handled using volunteers' aarpfoundation.org Gmail account.
- Meet all Tax-Aide site requirements, including specific COVID-19 protocols, display of all required signage and use of Tax-Aide materials. See Section 7.2 of the *Policies and Procedures Manual of Tax-Aide* for detailed site requirements. COVID-19 protocols can be found in the Volunteer Portal Libraries COVID folder.
- 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 2 Visit Scan, One Visit Scan and/or No Site Visit service models. Volunteer leaders can download the pre-filled form from the Volunteer Portal Service Delivery Models > Scan Models > Two Visit Scan Model. 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.
- Scan files may only be uploaded to Taxpayer's return in TaxSlayer, no other location (i.e., Google Drive) or method may be used except for temporary storage of the scan files in the TSO Scans folder.
- Returns must be created and the Taxpayer's scan files uploaded to TaxSlayer before the Taxpayer departs the site.
- As soon as possible after confirmation that scan files have been successfully uploaded to TaxSlayer, the scan files must be deleted from the TSO Scans folder. These files must be deleted within five (5) calendar days of the date they are created. ***The scan files will be retained in TaxSlayer until November 2022.***
- Taxpayer (and spouse, if applicable) must sign the Form 8879 and any applicable state forms before a return is e-filed.

- Sites must maintain a paper or electronic Site Activity Log that includes at least the following information. The Site Activity Log must be retained through May 31 of the current season.
 - Taxpayer name
 - Taxpayer phone number
 - Taxpayer email address
 - Service delivery model being used
 - The date the scan files are deleted from the TSO Scans folder in the MyFiles/ Downloads area
 - Date and identity of the Preparer and Quality Reviewer to whom the return is assigned
 - Date the Form 8879 is fully signed
 - Date the Federal return is accepted
 - Date the State return, if any, is accepted