

Scanner Free Models - Overview

NOTE: In the ongoing COVID public health emergency, face-to-face interactions carry risks to the taxpayer and the volunteer. AARP Foundation Tax-Aide (Tax-Aide) service must be adapted to assure that all parties are protected. Refer to the Tax-Aide COVID Library for the current site requirements to assure volunteer and taxpayer safety and to determine which models are available in your area.

There are two service models that do not require the use of scanners or electronically stored documents:

1. In-Person Service Model
2. Drop-Off Service Model

Sites using In-Person or Drop-Off service must follow all AARP Foundation Tax-Aide policies and IRS regulations.

In-Person Service is the tried and true AARP Foundation Tax-Aide Service Model used for 50+ years. Volunteers meet face-to-face to prepare the most accurate tax return for a taxpayer. The process can be as simple as a volunteer greeting a taxpayer at the door and staying with them through the completion of their tax return; and after a separate Quality Review is completed, stepping back in to explain the completed return; and, printing the taxpayer a copy of it. Alternatively, In-Person service can involve a team of volunteers each with different responsibilities. The taxpayer moves through the process of Intake, Interview, Return Preparation, Quality Review, and receiving a copy of the return by meeting with a different volunteer at each step. Each In-person site process is unique based on the number of volunteers and the needs of the taxpayer. Site Activity Logs are used throughout the return preparation process to assure that all steps of the process are complete.

In-Person service requires:

- Face-to-face interaction
- Use of Tax-Aide forms for return tracking
- An extended time commitment from the taxpayer to remain onsite throughout the process

Drop-Off Service is a variation of the In-Person Service model. Taxpayers arrive at the site and go through the same intake and interview process as In Person service, adding in the completion of IRS form 14446. Volunteers then quantify the taxpayer's documents by completing the Drop-Off Document Inventory. The taxpayer then leaves their documents in the care of the Tax-Aide volunteer and departs the site. Volunteers, following the Drop-Off model security requirements, prepare and quality review the tax return onsite or from a volunteer's home should the volunteer choose not to visit the site. When the tax return is complete, after a couple of hours or a week based on the site's processes, the taxpayer returns to the site. Volunteers finish the return process including providing an explanation of the return, printing of a copy, and the return of all tax documents to the taxpayer. The Drop-Off Document Inventory is retained by the site per policy.

Drop-Off service requires, whether volunteers retain a taxpayer's documents, for an hour, a day, or a week:

- Face-to-face interaction
- Use of Drop-Off Model specific forms for return tracking and document inventory
- Two visits to the site by the taxpayer
- Secure storage where ever taxpayer's documents are kept

The chart on page 2 illustrates the differences between the two models.

How do the In-Person and Drop-Off models differ?

In-Person and Drop-Off Service models differ:

- in who has control of the taxpayer’s documents
- the number of visits made to the site by the taxpayer
- security and storage procedures

Bolded entries illustrate differences between Drop-Off Service and In-Person Service

In-Person:	Tax Return completed with the Taxpayer on site, available at all times, and with the Taxpayer always in control and aware of who has their tax documents.			
<u>Intake and Interview:</u> Site processes determine the combination of Facilitator and Counselor that: <ul style="list-style-type: none"> • check the taxpayer into the site • assure tax documents are available • determine if in scope • complete interview of taxpayer 	<u>Return Preparation:</u> Completed by certified Counselor per site processes	<u>Quality Review:</u> Completed by certified Counselor per site processes	<u>Return Delivery:</u> Site processes determine if the Preparing Counselor, the Quality Reviewer or other certified Counselor: <ul style="list-style-type: none"> • explains the completed tax return to the taxpayer • obtains signatures on the 8879 • provides a printed copy of the return 	
Taxpayer – One Visit				

The return preparation and quality review processes are the same, but there are security and documentation requirements in Drop-Off model that have been established to protect both the volunteer and taxpayer.

Drop-Off	Taxpayer visits site twice, hours or days apart. Tax return prepared and quality reviewed on site or remotely. Return delivered to taxpayer at second visit. IRS form, tracking, onsite storage required			
<u>Intake and Interview:</u> Site processes determine the combination of Facilitator and Counselor that: <ul style="list-style-type: none"> • check the taxpayer into the site • explain the Site Process • complete 14446 • assure tax documents are available • determine if in scope • complete interview of taxpayer • start Drop-Off Document Inventory • use secure storage 	<u>Return Preparation:</u> Completed by certified Counselor per site processes <ul style="list-style-type: none"> • Drop-Off Document Inventory updated • use Secure Storage 	<u>Quality Review:</u> Completed by certified Counselor per site processes <ul style="list-style-type: none"> • Drop-Off Document Inventory updated • use Secure Storage 	<u>Return Delivery:</u> Site processes determine if the Preparing Counselor, the Quality Reviewer or other certified Counselor: <ul style="list-style-type: none"> • explain the completed tax return to the taxpayer • obtain signatures on the 8879 • provide a printed copy of the return • return tax documents to taxpayer • update and retain Drop-Off Document Inventory 	
Taxpayer Visit One	Volunteers are onsite or remote		Taxpayer Visit Two	