AARP Foundation Tax-Aide
NO SITE VISIT MODEL[1]
Script: SETUP Stage

1. **[101]** Introductions
    a. Communication method: Phone
    b. Volunteer position: any Tax-Aide volunteer
    c. Confirm that you are speaking to the Taxpayer
    d. Introduce yourself
        i. First name only
        ii. Your location
    e. Reason for call:
        i. Responding to your inquiry about the program
        ii. Need xx time to discuss (i.e.: 15 minutes …)
    f. **[110]** Explain No Site Visit Model Following is the required language to use when explaining the No Site Visit Model to the Taxpayer.

        We will prepare your return without you coming to our site. We will email you all of the information you need to provide us the information we need. You will scan your tax documents and other forms we send you and upload them to the IRS-provided tax software using a Customer Portal account we will help you create. Our Counselors will contact you using Google Meet video conference to review your tax situation before beginning work on your tax return. Tax-Aide Counselors will prepare your return remotely and contact you by phone or email if questions arise. When your return is complete, a Counselor will contact you using Google Meet video conferencing to review the return with you and answer any questions you have. We will ask you to electronically sign a document that gives us permission to e-file your tax return. We will help you use your tax software account to enter your electronic signature. Once we have your permission, we will transmit the return to the IRS. You will receive a link to download and print a copy of your tax return.

        i. In order to use this model, you will need:
            1. Computer/laptop/tablet/smartphone
            2. Working camera on computer/laptop/tablet/smartphone
            3. Working microphone on computer/laptop/tablet/smartphone
            4. Access to the Internet
            5. Email address you can access
            6. Ability to scan or photograph your documents -- a family member, friend, or third party (i.e., Staples) can assist you with this

[1] Throughout this document the numbers appearing in brackets [xxx] are references to numbered boxes on the No Site Visit Model flow chart.

7. You must upload the scanned documents directly to the tax program (TaxSlayer). We will provide you a link with the necessary instructions to accomplish the upload, and can provide guidance if you need it.
8. Access to a printer (optional to print out return but required if you owe and must print payment voucher)

2. **STOP POINT: [120]** Does the Taxpayer want to proceed?
   a. **[130]** If NO, then tell them we can’t help them and mark them as a Q&A on the Site Activity Log
      i. Suggestions:
         1. Check other locations in the area
         2. Go to paid preparer
   b. If YES, move to **[140]** below.

3. **[140]** This is a continuation of the call started above **[110]**
   a. Confirm that Taxpayer has the required equipment/technology, or access to it, and <u>knows how to use it or has someone to assist them</u>
      i. Equipment (get specifics of what they have)
      ii. Camera available and working
      iii. Microphone available and working
      iv. Email address is used
      v. Scanning -
         1. how will they do this (themselves, family member or friend, Staples, FedEx, etc.)
         2. Acceptable file formats: PDF, JPG, PNG, TIF, DOC, DOCX, XLS, XLSX
         3. A single file cannot exceed 5 megabytes. The total size of all files cannot exceed 25 megabytes
      vi. (Optional) Printer - to print out your return or to print payment vouchers if you owe the IRS
   b. Explain TaxSlayer Customer Portal (in general terms)
      i. Explain purpose is to:
         1. Upload the scans
         2. Electronically sign the return
         3. Retrieve your return
         4. Send/receive messages with Counselors working on your return

4. **STOP POINT**: Does Taxpayer have the required technology and ability to use it?
   c. **[130]** If NO: explain that we can’t help them and mark them as a Q&A on the site’s Activity Log
      i. Suggestions:
         1. Check other locations in the area
         2. Go to paid preparer
   b. If YES: Explain what they need for the next meeting ([160] - Counselor-setup session…)

i. Next session will be via Google Meet video conference[2] to set up access to the TaxSlayer Customer Portal
ii. Requirements for setup meeting (this will be used to create return for Customer Portal access link):
    1. Social Security Number & Name, as shown on SS card for primary Taxpayer and spouse
    2. Photo ID (e.g., driver's license)
    3. Address
    4. Dependent info (names, Social Security Numbers, birthdates)
    5. Spouse's SSN if married filing separately
    6. Taxpayer phone number -- primary
iii. You will need access to your email account during the meeting
iv. You will need access to the Internet during the meeting
v. Get two dates and a range of times for the Google Meet video conference (or set up specific date/time depending on your local process)
vi. The setup session must take place using Google Meet video conferencing so taxpayers can show the Counselor their photo ID
    1. Counselor will initially call to make sure Taxpayer is available. The phone number will appear on the Taxpayer's caller ID as: ???-???-????.
    2. Then the Counselor will either:
        a. Send a Google Meet link to your email or
        b. Tell you the Google Meet ID so you can log into the Google Meet session directly

[2] If Taxpayer is planning to use an iOS or Android, they must have a Google (Gmail) account to join or participate in a Google Meet video conference.

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1. **[160]** Counselor - setup session - this may or may not be a continuation of the call begun for **[110]** and **[140]** above.
    a. Communication method: Phone call followed by Google Meet video conference
    b. Volunteer position: Counselor
    c. Introduction:
        i. Confirm that you are speaking to the Taxpayer
        ii. Introduce yourself
            1. First name only
            2. Your location
    d. Reason for call:
        i. This is the TaxSlayer Customer Portal setup meeting
        ii. Need xx time to discuss
        iii. Do you have the following info with you:
            1. Social Security Numbers & name for primary Taxpayer and spouse, if applicable
            2. Photo ID
            3. Address
            4. Dependents' info (Social Security Numbers, birthdates)
            5. Spouse's SSN if married filing separately
            6. Taxpayer's primary phone (note this will be the phone number entered in Personal Information screen of TaxSlayer and is the phone number Taxpayer MUST use in creating their Customer Portal account
        iv. Can you get onto your computer/laptop/tablet and the Internet now?
        v. Can you get onto your email account now?
    e. STOP POINT:
        i. If they don't have their info, reschedule the meeting
        ii. If they don't have access to email or Internet, determine if Taxpayer can set up Customer Portal account on their own if you explain the process
        iii. Can they continue?
            1. If NO - reschedule
            2. If YES - go to step 6, below

2. Start Google Meet video conference session[3] --
    a. Send Google Meet link to their email address OR
    b. Have them get on Google Meet site (meet.google.com) and give them the meeting code
    c. Verify Taxpayer identity by having them hold up their photo ID. Make sure you can see the ID as well as their face
    d. Create return

[3] Taxpayers using an iOS or Android mobile device cannot join or participate in a Google Meet video conference unless they have a Google (Gmail) account.

i. Ask questions to create the return
1. Confirm and re-confirm data entry of SSNs, spelling of taxpayers' names - as they appear on the SS cards, and phone number (Taxpayer **must** enter this same phone number and the last four digits of the primary Taxpayer's Social Security number when setting up their Customer Portal account)
2. Confirm and reconfirm spouse's SSN if filing status is married filing a joint return or married filing separately

e. Customer Portal:
i. Explain purpose
1. Upload the scans
2. Electronically sign the return
3. Retrieve return
4. Exchange messages with Preparer

ii. I am sending you a link (by email or text per Taxpayer preference) to set up your TaxSlayer Customer Portal account. The email will come from "TaxStatusNow.com"; a text will come from Taxofficemanagement.com".

iii. Send the Customer Portal link to their email or text, depending on Taxpayer's preference, and wait for them to get it

f. Customer Portal Account Setup
i. Coach Taxpayer through account setup
ii. Remind them to make a note of their ID and password; caution that we will not be able to assist them if they lose / forget their username or password; they will have to use the "forgot username / password" function
iii. Remind them that they have to scan their documents onto their device and upload them into their Customer Portal account using the instructions we provide
iv. Remind them that all of their documents must be uploaded and available to us before we can start the return and the best approach is to upload all documents at once

g. Explain next step:
i. They will receive two emails with attachments
1. Email 1: - Legal Information Email: [The following verbiage (**blue text**) is a required part of your conversation with taxpayers using the No Site Visit Model]

The first email you receive will have a subject line that reads: AARP Foundation Tax-Aide Important Legal Information. This email contains important information and documents you should read and understand before sending us any of your personal information and tax documents.

- **Your personal information and tax documents will be placed in secure Cloud storage. We will communicate with you using phone, video conferencing, and email. We make every effort to keep communications secure but we have no control over**

unauthorized interception of these communications once they are sent.

- **When you ask us to assist you in preparing your tax return, you share your personal and financial information. The privacy information document we send you explains our commitment to keeping your information confidential.**
- **The IRS publication 4053 we send you explains our commitment to protecting your civil rights. Our volunteers are prohibited from discriminating against taxpayers on the basis of race, color, national origin, disability, sex, or age.**
- **Our volunteers are trained to help you with a variety of tax forms and schedules but in some situations, we cannot assist with your tax return. The Volunteer Protection Act requires that we only provide assistance with tax topics that are permitted under the policies set by the IRS and AARP Foundation. The Scope poster we send you is a guide to what we can and cannot do.**

If you have any questions about this, feel free to ask me now; if you have questions after receiving the email and attached documents, please contact us by replying to the email that you receive or calling us at xxx-xxx-xxxx.

2. Email 2: Tax Prep Information Email
   - Forms that they must fill out and scan
   - Information on which documents are needed
   - One of the documents we send you will be an IRS Form 14446 – use the following required language (**blue text**) to explain the 14446

IRS requires us to obtain your written consent to prepare your return without you present. This document explains how we will prepare your return. The last page contains two consents. The first is IRS' request to review your return for accuracy; IRS asks your permission to review your return as part of their random review of Tax-Aide site operations. You do not have to allow this review for us to prepare your return.

The second provides your consent for our IRS-certified volunteers to prepare your return using technology such as telephone, video conferences, email, and secure storage of electronic files containing your personally identifiable information. You and your spouse, if married filing joint, must say YES to this request in order for us to assist you with your return.

i. If you miss something on this form or fail to send us the signed document, we will contact you; you will have only 3 calendar days to make the correction and resend. We must delete all files you upload and deactivate your return if this form hasn't been received within 3 calendar days from when we notify you of the issue.

3. **[170]** Does Taxpayer wish to continue?
    a. **[180]** If NO: explain that we can't help them, mark them as a Q&A on the site's Activity Log, and deactivate the return in TaxSlayer
        i. Suggestions:
            1. Check other locations in the area
            2. Go to paid a preparer
    b. If YES:
        i. Update log and follow site procedures to have required emails/attachments sent to Taxpayer
        ii. Add return tag "Awaiting Taxpayer uploads"
        iii. **[190]** Volunteer sends required emails and attachments

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Script: INTAKE Stage

[203] Communication method: Phone or email

1. Volunteer level: Counselor with TaxSlayer access

2. Check the scan files uploaded by Taxpayer. Is the Form 14446 present and is it fully signed?
    a. Must be signed by Taxpayer (and spouse, if applicable)
    b. Two checkboxes on page 3 must be marked Yes or No
        i. IRS request to review your return...
        ii. "I am agreeing to use this site's Virtual VITA/TCE process"
    c. If NO: Go to **[204]** Contact Taxpayer OR send "missing 14446 email template" immediately
        i. Advise Taxpayers that they only have 3 calendar days to make the correction and resend. We have to delete all of their uploaded files and deactivate their return if the completed form has not been uploaded within 3 calendar days from the date you are speaking with them
    d. If YES: Proceed to **[205, 206, 270]** (Confirm Taxpayer provided all forms needed, schedule Google Meet video conference for intake interview).

AARP Foundation Tax-Aide
NO SITE VISIT MODEL
Script: FINALIZING Return

1. Communication method: Phone followed by Google Meet video conference[4]

2. Volunteer level: Counselor

3. **[500]** Call Taxpayer to make sure they are ready for the Google Meet video conference
   a. Was the meeting already set up?
      i. If YES: Tell Taxpayer to use Google Meet link that was previously sent
      ii. If NO: Call Taxpayer to see if Taxpayer is ready. If so, send Google Meet invite OR have them get on Google Meet site (meet.google.com) and give them the meeting code

4. **[510]** - Introduction:
   a. This is the final review of your preliminary tax return for tax year ______.
   b. Need xx time to discuss and you will need to log onto your Customer Portal account
   c. If applicable, is the spouse there with the Taxpayer?
      i. If YES, continue
      ii. If NO,
         1. Reschedule when both are available OR
         2. Conduct review with Taxpayer and schedule separate review with spouse
      iii. If no spouse, continue
   d. Have Taxpayer log onto their Customer Portal account
   e. Have them locate, download, and view the return
      i. Suggest Taxpayer rename the document on download; something like TYxx Prelim Return
      ii. Possibly have them share their screen so you can see what Taxpayer sees
   f. If revisions are required to the return, Counselor must send the revised return to Taxpayer via their Customer Portal account before the return can be finalized.
   g. Go over return and answer any questions
   h. Direct Taxpayer to the Form 8879 after the return has been reviewed and after Taxpayer has approved it. The following (**blue text**) is required language to explain this form:

This is IRS Form 8879, by signing it you are stating that:
- **You have provided us with all of your TYxx documents;**
- **This return is complete and accurate to the best of your knowledge;**

[4] Caution: Taxpayers using iOS or Android mobile device will not be able to join or participate in a Google Meet video conference unless they have a Google (Gmail) account.

- **You understand that this is your return and you are responsible for it;**
- **You are giving us permission to submit this tax return on your behalf;**

1. If Taxpayer agrees with the above statements, proceed to **[540]** below
2. If Taxpayer does not agree with the above statement or is unwilling to sign, explain to them that we cannot e-file their return and they will have to go elsewhere, mark the Taxpayer as Q&A, place a note on the return that Taxpayer refused to sign the 8879, delete all uploaded documents, and deactivate the return in TaxSlayer.

5. **[540]** – Ask Taxpayer to electronically sign the return documents, provide help if it is needed. (See Tip Sheet #22)
   a. Optional, explain how to print return
   b. Thank them for participating in this program
   c. End Google Meet session
   d. Complete log based on site procedure

6. **[550, 560, 570, 580, 590]** Counselor marks return "ready to e-file".
   a. Return is transmitted in accordance with site's process
   b. Return is monitored for acceptance / rejection in accordance with site's process