

**AARP Foundation Tax-Aide
No Site Visit Model
Process Description¹**

Model Description: Taxpayers do not come to the site in the No Site Visit Model. A Counselor conducts a Google Meet video conference to obtain information needed to create the return in TaxSlayer (Filing Status and Basic Information) and sends Taxpayer a link to set up their TaxSlayer Customer Portal account. Taxpayer receives two emails containing all of the information they are required to have per IRS and all information we need to prepare the return.

Taxpayer scans their tax documents and other information and uploads the files to their return via their Customer Portal account. Our Counselors access the scan files in TaxSlayer and contact Taxpayer via a Google Meet video conference to conduct an intake interview.

Counselors prepare and quality review the return remotely. A Counselor uploads the preliminary return to the Taxpayer's Customer Portal account and contacts Taxpayer using Google Meet video conferencing to review the return, answers any Taxpayer questions, and obtains Taxpayer's electronic signature on the Form 8879. Counselor uploads the signed, final return to Taxpayer's Customer Portal account. The return is e-filed according to the site's usual practice.

SETUP:

[101] Taxpayer contacts the site².

[110, 120] Volunteer (can be Client Facilitator) explains No Site Visit Model to Taxpayer, and asks if Taxpayer wishes to proceed. (See No Site Visit Script, found in the Portal Libraries at Service Delivery Models/Scan Models/No Site Visit Model/Scripting)

[130, 140] If Taxpayer does not want to proceed, Taxpayer leaves the site to pursue other options and is marked as Q&A.

If Taxpayer wants to proceed, volunteer (can be Client Facilitator] screens Taxpayer to confirm they have the equipment and the ability to participate in this Model and whether Taxpayer wants to continue with the No Site Visit Model. (See No Site Visit Script, found in the Portal Libraries at Service Delivery Models/Scan Models/No Site Visit Model/Scripting)

[150] If Taxpayer answers "Yes" to all of the technology requirements (see "Required Elements", found in the Portal Libraries at Service Delivery Models/Scan Models/No Site Visit Model/Required Elements – No Site Visit) and wishes to proceed, the volunteer schedules a

¹ Throughout this document, you will see numbers in brackets [xxx]. These numbers are cross references to the numbered boxes on the flow charts.

² A Taxpayer Request Tracking Log has been created to assist sites in tracking Taxpayer requests through the SETUP stage. The Taxpayer Request Tracking Log is not required. (Portal Libraries at Service Delivery Models/Tracking Logs/No Site Visit Service Request Tracking Form)

Google Meet video conference between Taxpayer and a Counselor for the “setup session” or tells Taxpayer to expect a contact to schedule the video conference, depending on the site’s process.³

[160] Designated Counselor conducts the Google Meet video conference setup session with Taxpayer as scheduled. During this video conference, Counselor checks Taxpayer’s ID and explains the Customer Portal account creation. Counselor creates the return in TaxSlayer – entering Taxpayer SSN, filing status (obtained by questioning the Taxpayer), and completes the Personal Information screen for Taxpayer and spouse if married filing a joint return. Dependent screen information may be completed but is not required at this point.

Before exiting the return, Counselor should add a return tag “Awaiting Taxpayer uploads”.

Counselor sends Customer Portal link to Taxpayer via email or text and offers to walk Taxpayer through the account setup or emails account setup instructions to the Taxpayer, explaining that the account must be set up in order for Taxpayer to upload their documents. (See Tip Sheets #17 and #18, found in the Portal Libraries at Service Delivery Models/Scan Models/Tip Sheets)

[170, 190] Counselor inquires whether Taxpayer wishes to continue. If no, Taxpayer pursues other options, Counselor marks the Taxpayer as a Q&A, and deactivates the return.

If yes, Counselor tells Taxpayer to expect two emails from an aarpfoundation.org address. One email has a subject line that reads: “AARP Foundation Tax-Aide Important Legal Information” (Legal Information Email); the second email has a subject line that reads: “AARP Foundation Tax-Aide Tax Prep Materials” (Tax Prep Information Email). Counselor must also read to the Taxpayer the required language that is highlighted in blue in paragraphs g.1 and g.2 of the No Site Visit Model Script, Setup Stage – Customer Portal Setup. (See No Site Visit Model Script, found in the Portal Libraries at Service Delivery Models/Scan Models/No Site Visit Model/Scripting)

A volunteer (can be a Client Facilitator) sends the two required emails and their respective attachments to the Taxpayer. (See Tip Sheets #01 – 05, found in the Portal Libraries at Service Delivery Models/Scan Models/Tip Sheets)

INTAKE:

[201, 202] The return is placed on hold awaiting Taxpayer upload of documents. A Counselor monitors the return, regularly checking for receipt of Taxpayer’s uploaded documents. When documents are uploaded, Counselor confirms that Taxpayer has included the fully signed Form 14446 (must be signed by Taxpayer (and spouse, if applicable)).

[203, 204, 240] If the Form 14446 is not present or is not properly signed, Counselor contacts Taxpayer advising that if the properly executed Form 14446 is not received within 72 hours (give Taxpayer a specific date that is 3 calendar days away), we are required to delete their

³ If Taxpayer plans to participate in the mandatory Google Meet video conference sessions using an iOS or Android device, they must have a Google (Gmail) account.

documents from the tax software and deactivate the return. (See No Site Visit Model Script, found in the Portal Libraries at Service Delivery Models/Scan Models/No Site Visit Model/Scripting) (See also the Missing 14446 email template, found in the Portal Libraries at Service Delivery Models/Scan Models/No Site Visit Model/Email Templates & Attachments)

If the properly signed Form 14446 is included with the uploaded files, or is provided within the 72-hour deadline, Counselor adds Taxpayer to the Site Activity Log.

If the document is not received within the 72-hour deadline, Counselor marks the Taxpayer as Q&A, deletes the documents Taxpayer uploaded to the return, marks the Taxpayer as Q&A, and deactivates the return in TaxSlayer. (See Tip Sheet #23, found in Portal Libraries at Service Delivery Models/Scan Models/Tip Sheets)

[205, 206, 270] Counselor reviews Intake Booklet and Taxpayer's uploaded documents to determine whether any tax documents are missing. If yes, contact the Taxpayer to request that the missing documents be uploaded. If all necessary documents are present, Counselor follows site procedures for assigning return to a Preparer and scheduling the Google Meet video conference intake interview.

PREPARATION OF RETURN:

[300] Taxpayer/return is assigned to, or picked up by, a Counselor for preparation in accordance with the site's procedures.

The site's software administrator changes the assigned preparer for the return to the Counselor preparing the return. (See Tip Sheet #19, found in the Portal Libraries at Service Delivery Models/Tip Sheets) This allows the Counselor to message with the Taxpayer via the Customer Portal. (See Tip Sheet #20, found in the Portal Libraries at Service Delivery Models/Tip Sheets)

[310, 320, 330] Counselor conducts intake interview via Google Meet video conference, as scheduled, and begins preparation of the return using the documents Taxpayer uploaded to the return in TaxSlayer. (See Tip Sheet #16, found in the Portal Libraries at Service Delivery Models/Tip Sheets) If additional questions arise, Counselor contacts the Taxpayer. If no additional questions arise or once Taxpayer has answered any additional questions, Preparer completes the preliminary return.

[340] Counselor marks the return "Ready for Review" in TaxSlayer.

QUALITY REVIEW OF RETURN:

[400] Taxpayer/return is assigned to, or picked up by, a Counselor for quality review in accordance with the site's procedures.

[400] The site's software administrator changes the assigned preparer for the return to the Counselor who is quality reviewing the return. (See Tip Sheet #19, found in the Portal Libraries at Service Delivery Models/Tip Sheets) This allows the Counselor to message with the Taxpayer

via the Customer Portal. (See Tip Sheet #20, found in the Portal Libraries at Service Delivery Models/Tip Sheets)

[410, 420, 430] Counselor quality reviews the return referencing the Taxpayer's files in TaxSlayer and contacting the Taxpayer with any questions that arise. (See Tip Sheet #16, found in the Portal Libraries at Service Delivery Models/Tip Sheets)

[440, 450, 460] Counselor completes the quality review and marks the return "Passed" in TaxSlayer.⁴ Counselor uploads preliminary return to Taxpayer's Customer Portal account in preparation for the final review via Google Meet video conference. (See Tip Sheet #21, found in the Portal Libraries at Service Delivery Models/Tip Sheets) The Google Meet video conference is scheduled with the Taxpayer in accordance with the site's process. The return is on hold awaiting the Google Meet video conference review with the Taxpayer.

FINALIZING THE RETURN:

[500, 510, 520, 530, 540] A Counselor contacts Taxpayer via Google Meet video conference to review the preliminary return and answer any Taxpayer questions. This is a detailed review of the return in accordance with the requirement of QSR #2 that the Taxpayer be engaged to "solicit their understanding and agreement to the facts of the return", as stated in IRS Publication 5166. If any additions or revisions are required, Counselor makes them and sends the revised return to the Taxpayer's Customer Portal account. (See Tip Sheet #21, found in the Portal Libraries at Service Delivery Models/Tip Sheets)

Once Taxpayer approves the return, Counselor explains the Form 8879 (See No Site Visit Model Script, found in the Portal Libraries at Service Delivery Models/Scan Models/No Site Visit Model/Scripting) and asks Taxpayer (and spouse, if applicable) to electronically sign the 8879. The electronic signature is accomplished via the Taxpayer's Customer Portal account. (See Tip Sheet #22, found in the Portal Libraries at Service Delivery Models/Tip Sheets) This completes the Google Meet video conference session.

[550] Counselor marks the return "Complete" and "Ready to e-file" in TaxSlayer and sends a copy of the signed, final return to Taxpayer via the Taxpayer's Customer Portal account. (See Tip Sheet #21, found in the Portal Libraries at Service Delivery Models/Tip Sheets) This is necessary because we are required to give the Taxpayer the final return and a signed Form 8879; when Taxpayer electronically signs in the Customer Portal, the signatures do not appear on the copy that was uploaded to the Taxpayer's Customer Portal account.

[560, 570, 580, 590] Return is transmitted to the IRS in accordance with the site's usual practice. The return is monitored for acceptance by all applicable tax agencies (Federal and State).

If return is rejected, designated Counselor confers with Taxpayer as necessary to resolve the rejection and re-transmits the return. Once return is accepted by all applicable tax agencies.

⁴ Returns are not marked "Complete" until Taxpayer has signed the Form 8879.