

**AARP Foundation Tax-Aide
No Site Visit Model
Required Elements**

This document identifies the required elements for operating the No Site Visit Model.

Volunteers at the State and local level do not have discretion to change or disregard any of the requirements contained on the first two pages of this document.

- Follow all Tax-Aide policies and procedures as set out in the *Policies and Procedures Manual of Tax-Aide*.
- Counselors involved with this Model must be given a TaxSlayer security template that has the boxes checked for **Scanned Documents** and **Customer Portal**. This gives them the access required to upload and view scan files and to send Taxpayers the required link to establish their Customer Portal account.
- A limited number of Counselors should be given a TaxSlayer security template that has the box checked for **Delete Scanned Documents**. This gives them the access required to delete scan files from returns in TaxSlayer in those cases where a Taxpayer decides not to complete their return using the One Visit Scan Model.
- 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 (and spouse, if applicable) 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 Two 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 > No Site Visit 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 scan taxpayer documents without first receiving a signed 14446 from the taxpayer.
- Taxpayers must have an email address that they can access.

- Taxpayers must have access to the following equipment and the ability to use it:
 - Computer/laptop/tablet or smartphone¹
 - Working camera on computer/laptop/tablet or smartphone
 - Working microphone on computer/laptop/tablet or smartphone
 - Access to the Internet
 - Ability to scan or photograph their documents -- a family member, friend, or third party (e.g., Staples) can assist with this
 - Access to a printer (optional to print out return but required if Taxpayer owes and must print payment voucher)
 - The ability to join and participate in Google Meet video conferences ¹

- There are two required emails that must be sent to all Taxpayers using the No Site Visit Model. Each email has required attachments that must also be sent to Taxpayers using the No Site Visit Model: Legal Information Email and Tax Prep Information Email. English and Spanish versions of these emails and their associated attachments are located in the Portal Libraries at Service Delivery Models > Scan Models > No Site Visit Model > Email Templates and Attachments

- Taxpayers must upload their electronic documents to their return in TaxSlayer via their Customer Portal account. Taxpayers may not email or provide their files in any manner other than by uploading them to their return via their Customer Portal account.

- Returns are made available to Taxpayers via the TaxSlayer Customer Portal (when using the No Site Visit Model); returns may not be mailed to Taxpayers.

- Review of the preliminary return with the Taxpayer must be conducted via Google Meet video conferencing. No other video conferencing tool is permitted and the review may not take place solely via a telephone call.

- If changes are made to the return during the review with the Taxpayer, Counselor must send the Taxpayer a copy of the revised return via the TaxSlayer Customer Portal before the Taxpayer is asked to electronically sign the Form 8879 or any applicable state forms.

- Taxpayer (and spouse, if applicable) must sign the Form 8879 and any applicable state forms before a return is e-filed.

¹ Note, if the Taxpayer plans to participate in the required Google Meet video conferences on an iOS or Android mobile device, they must have a Google (Gmail) account to do so.

- Once a return has been electronically signed by the Taxpayer and is ready for transmission, the Counselor must send the Taxpayer a copy of the signed final return via the TaxSlayer Customer Portal. (When the Taxpayer electronically signs, the signatures do not show up on their copy of the return; we are required to provide Taxpayer a copy of the as-filed return and the signed Form 8879.)
- Sites must maintain a paper or electronic activity log that includes at least the following information. The Site Activity Log must be retained through May 31 of the filing season.
 - Taxpayer name
 - Taxpayer phone number
 - Taxpayer email address
 - Service delivery model being used
 - Date and identity of the Preparer and Quality Review 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