National Tax Training Committee Training Handbook

Tax Year 2022

AARP Foundation®
Tax-Aide

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QuickStart

You're a new instructor; where do you start?

Introduction

Here's a broad overview of the NTTC (National Tax Training Committee) Materials and how you might incorporate them to create a training plan and lesson plan for your needs. All tools are electronic, except for the Workbook, which is available in both a printed and electronic format. NTTC addresses Federal tax law. You will need to add State tax law to your training. For new Volunteers, we recommend a separate Orientation session, particularly if you are going to combine them with returning volunteers.

All NTTC materials are located in the *Libraries* Tab in the red Training folder. See below. The only exception is the NTTC Workbook Exercise Answer sheet. It is emailed directly to all Instructors. All materials can be downloaded, and then stored elsewhere for more convenient access, e.g., stored on your Foundation drive @aarpfoundation.org or your personal drive.

Note: your Foundation drive is purged twice a year. Therefore, you will need to save your information that is stored there before every purge.

Other libraries you may find helpful:

Technology. Blue folder. Contains information on Chromebooks.

Webinar Support. Contains information on Google Meet.

I. Instructor Tools

A. **Training Handbook.** Start by reviewing this Training Handbook (formerly Training Guide). If you did not access the QuickStart from the Training Handbook, it is in the portal The Handbook includes Minimum Essential Knowledge that every counselor should know.

B. **Instructor Workbook.** Guide to using the Workbook.

C. **Workbook Exercise Answers.** Answers to the workbook problems

D. **Catalog (new in 2021).** List and description of all the Training resources

II. Instructor Training Plan Options

New Volunteer Class **Who**: Can work for any class size. Often 10 or more.

Resource	Usage
Workbook	Four Training Exercises; use to teach Interviewing skills and Core tax topics Four Training Exercises have their own PowerPoint presentations to cover basic tax law; *Training Exercise Presentations* Assign problems for class review Assign quizzes which are in back of workbook Assign Core proficiency exercises for certification
Workbook Answer Set	Distribute the answers at your discretion
Pub 4012 modified NTTC	Volunteer Resource Guide. Pub 4012 is great for researching all tax law, scope, and TaxSlayer data entry issues.
Pub 4491 modified NTTC	Training Guide. Great training tool for new counselors to learn tax law and answer quizzes.
Training Videos	This resource provided by NTTC covers specific tax topics and data entry.

New Volunteer Self Study Small Group **Who**: For small groups of 2-5 people.
Total time estimated to complete program: 40 hours

Resource	Usage
Self-Study Program	NTTC has developed a self-study program that relies on TaxSlayer Practice Lab and the Workbook for learning how to do a tax return.
Pub 4012 modified NTTC	Volunteer Resource Guide. This electronic version of the Pub 4012 is great for researching all tax law, scope, and TaxSlayer data entry issues.
Workbook Answer Set	Distribute the answers at your discretion.
Mentors	Assign mentors to help run the group. Mentors are “buddies”; they do not have to be certified as instructors. Think of your more experienced volunteers.

Returning Volunteers	**Who**: Experienced volunteers Training required: Tax law refresher; New Tax Law; TaxSlayer data entry practice; tax law mastery

Resource	Usage
Training Videos	New Tax Law videos
Pub 4491 modified NTTC	Training Guide. The What's New section is strongly recommended to cover new tax law
Workbook	Training Exercise – Inclusive Core Exercise. Great for returning volunteers to cover some advanced topics and less common tax documents in more detail. Focused Exercises: select exercises with advanced tax topics Assign Comprehensive Exercises Assign Comprehensive Proficiency Exercises for certification
Workbook Answer Set	Distribute the answers at your discretion
All-in-One Lessons	These are helpful for new instructors because the slides include the input and the tax return result. Students do data entry in TaxSlayer; answers are on the slides. Education Benefits Filing Status 1099-R Pension and IRAs Investment Income

Introduction

This handbook is designed to provide the information Instructors and Training Specialists need to successfully carry out their roles. The taxpayer expects they will leave the AARP Foundation Tax-Aide site with an accurate return. Instructors and Training Specialists each play a vital role in making this happen.

This handbook is best used as an online document. Links to various resources will be found throughout the handbook. Several links require that one log into the AARP Foundation Tax-Aide Portal. The Policy and Procedures Manual of Tax-Aide of Tax- Aide governs the activities of all volunteers.

A glossary can be found in Appendix K. Appendix A provides an overview of the National Tax Training and State Tax Training Committees.

Preparation for Training

Lesson Planning

One of the primary activities of an Instructor is the planning and delivery of training topics to Counselors so they are ready to prepare accurate, quality tax returns. The NTTC Workbook, the NTTC Workbook Instructor Guide, and the NTTC Videos are resources that are an important part of the process. The key to providing effective instruction starts with a good lesson plan.

There is no one way to prepare a lesson plan. The bottom line is that each Instructor develops and uses a plan with which they are comfortable.

A lesson plan should be brief, simple, and practical. Preparing a good lesson plan will conserve time and effort.

Why plan a lesson? It is usually very evident to the volunteers when a lesson is delivered without planning. Here some important reasons for having a lesson plan:

- Meet student needs
- Be organized
- Control the time
- Structure the lesson
- Incorporate different teaching methods and resources
- Be prepared

Before planning an individual lesson, Instructors will ask themselves what it is they want their Counselors to know and be able to do after training. The Minimum Essential Knowledge Elements is an excellent resource for answering this question. After determining what their Counselors need to know and be able to do, many Instructors will find it helpful to have a step-by-step lesson plan.

Step-by-Step Lesson Planning Guide

Before Class

1. Address logistical issues. For example:
   1.1. Teaching environment- Virtual or face-to-face
   1.2. Virtual- Have I practiced using Google Meet? The Google Meet Guide is a useful resource.
   1.3. Face-to-Face- Is the room ready?
      1.3.1. Tip: Instead of projecting presentation materials onto a screen (which often is difficult to read for some volunteers), use Google Meet and volunteers can easily view PowerPoints, etc. on their Chromebooks or laptops.
2. Identify the resources you will use for the lesson. For example:
   2.1. PowerPoints you create to meet the needs of your site. Appendix C offers ideas on working with PowerPoints.
   2.2. NTTC Training Videos and ones you create to meet the needs of your site.
3. Identify what you want volunteers to know and be able to do after the lesson.
4. Plan the specific learning activities
5. What will I do to explain the topic?
6. What will I do to illustrate the topic in a different way?
7. How can I engage volunteers in the topic?
8. What are some relevant real-life examples, analogies, or situations that can help volunteers understand the topic?
9. What hands on activities will I have volunteers do to help them understand the topic better?
10. Plan to assess student understanding.
11. Plan to sequence the lesson in an engaging and meaningful manner.
12. Create a realistic timeline.
13. Plan for a lesson closure.

During Class

1. Share what will happen in class
2. Tell volunteers what they should know and be able to do after the class

After Class

1. Reflect on what worked well and why, and what you could have done differently.
2. Identify successful and less successful organization of class time
3. If needed, revise upcoming lesson plans.

Adult Learning Principles

As Instructors plan their lessons, they do so with an understanding of adult learning principles. Adults can learn by listening and watching, but learners engage best when learner activity is included. Also, adults want to be treated with respect as independent, capable learners.

These four principles are important for effective adult learning:

> **Readiness:** Adults learn better when they see the benefits to themselves of what they are learning and thus open their minds to it.
>
> **Experience** Adults learn better when the learning content and activities integrate with what they already know and are aimed at the right level.
>
> **Autonomy** Adults learn better when they participate in and contribute to their learning.
>
> **Action** Adults learn better when they see how they can apply what they are learning immediately.

Adult learners use their prior life experiences and knowledge to relate to the learning content. The volunteers welcome an opportunity to participate and take charge of their learning process when Instructors include exercises (either individual or small group) for hands-on practice (TaxSlayer).

Instructors realize there is a delicate balance between challenging learners and supporting them when they make mistakes. Adult learners should not feel threatened or put down. The fear of failure and accompanying loss of face can be higher for adults than for children.

Today's best practice is to develop learner activities that complement and go beyond the audio or visual presentations that use PowerPoint or equivalent slides, videos, short quizzes, mnemonics, and demonstrations. Creating tax returns using Practice Lab/TaxSlayer software is an important learner activity for Tax-Aide Counselors. Self-study and online learning are based upon lesson plans that can complement or supplement the Tax-Aide traditional classroom training. The four adult learning principles are appropriate for all Tax-Aide training situations. Additionally, Instructors must accommodate the needs of those with vision or hearing challenges.

While the immediate task is preparing Tax-Aide volunteers for the work they will be doing in the coming year, Instructors should encourage volunteers to expand their knowledge and skills through a program of self-development as they continue in the program.

*Many ideas in this section came from Stolovitch, H.D. & Keeps, E.J. (2020). *Telling Ain't Training.* ATD Press.

Delivery Methods

Following on the adult learning discussion above, Instructors need to consider a variety of delivery methods (activities) to engage volunteers as they train them to become confident and proficient Tax-Aide Counselors. Below is a brief description of delivery methods including examples.

> **Reading**. This activity will be present in almost every training scenario whether an in depth review of a tax topic or a short look-up in Pub 4012. Examples: read-aheads/

homework (Pubs 4491, 4012, or 17), Link & Learn, irs.gov, self-study, handouts, and quizzes.

Watching. Volunteers can learn through a variety of visual activities; for example, slide presentations, demonstrations, videos, and role playing exercises to name a few.

Listening. Listening is much more than sitting through lectures. Listening to fellow volunteers in a variety of activities such as small group discussions and role play exercises can be a great source of learning.

Doing. Performing a variety of tasks is a great way to reinforce the principles learned through the activities above. After all, once tax season begins the doing starts. “Doing” activities include quizzes, TaxSlayer entry, proficiency exercises, quality reviewing, interviewing, all-in-one exercises, and using the Bogart tools.

Talking. Verbalizing what has been learned during training further reinforces those concepts and activities; for example, teaching, mentoring, group discussions, role playing, answering questions, interviewing, and what-do-you-see exercises.

Which delivery methods to use will depend of a number of factors. Instructors need to consider the following:

- Who is being trained? Some methods work may work better for experienced returning volunteers than for new volunteers.
- What are the volunteer’s assignments? Instructors may be trained differently than Counselors and Counselors differently than Client Facilitators.
- How large is the class? A group discussion would work well in a small class but be more difficult with a large class.
- How experienced/comfortable is the Instructor? Some Instructors are very comfortable conducting a discussion or demonstration in front of the class while others may be more comfortable roving the classroom and acting one-on-one as a mentor.
- How much time is available? Role playing, break-out groups, and volunteers completing proficiency exercises with mentor assistance may work well when you have five days or more of training whereas homework and self-study may be needed when you have limited time for in-person training.
- Is in-person classroom training available or is virtual (on-line) training required? Most of the delivery methods above can be used in both settings, but may need to be adapted differently.

Proficiency Exercises

The NTTC recommends that each Counselor complete a minimum of four exercise tax returns from the NTTC Workbook including both Core and Comprehensive exercises, or other materials/exercises prepared at the local level and submit them for review and evaluation, prior to being certified as a Counselor. Counselors should prepare the exercise returns using Practice Lab and fully complete the return (i.e., “transmit ready”) to ensure that the environment is as close as possible to site procedures.

The review and evaluation is usually carried out by an Instructor, but other experienced designated certified volunteers (mentors) may assist to provide for flexibility during the demanding training period for prospective and returning Counselors.

The proficiency exercises should be used to provide constructive feedback to prospective and returning Counselors on topics they should study further to fill in knowledge gaps and improve performance. Without this requirement, Counselors could pass the IRS test and still not be able to prepare a quality return. Additional practice and experience in preparing returns is a proven approach to improving the capabilities of Counselors and maintenance of smooth site operations.

Minimum Essential Knowledge Elements

What should volunteers know when they finish training? This resource answers this question. The AARP Foundation Tax-Aide Certified Counselor:

1) Has a firm understanding of the **Volunteer Standards of Conduct**, local site and district protocols, and Tax-Aide administrative requirements pertaining to security and confidentiality.
2) Knows how to conduct a proper interview with the taxpayer including how to review and update **the Tax-Aide Intake Booklet**.
3) Understands how to determine whether a tax issue is within the **scope of the Tax-Aide** program and when the taxpayer must be referred to other preparers.
4) Knows how to access and use **key references**, guides, calculators and instructions including, but not limited to the Pub 4012 modified NTTC, NTTC Training Videos, IRS Pub 17 and the Bogart tools.
5) Understands the basic structure of the TaxSlayer software. Knows how to navigate the software and input taxpayer information including the use of Tab O in the Pub 4012 modified NTTC. Can review the Form 1040 and related schedules in the Summary View to verify data entries and their effects on the return.
6) Is able to **confirm identity** and SSN for taxpayer, spouse and dependents using approved documentation.
7) Makes accurate determination of **filing status and dependency status** of any individuals claimed as members of tax family and can accurately **input basic taxpayer and dependent information** and filing status into the software. Can recognize when a taxpayer reports identity theft and can enter the IP PIN in the return.
8) Understands the **basic elements and structure of a tax return** (Gross income – adjustments = AGI; AGI – Deductions = Taxable Income; Taxable income determines tax; tax + other taxes – non-refundable credits = total tax; total tax – payments and refundable credits = refund/amount due). Understands the difference between earned versus unearned income and taxable versus non-taxable income. Understands where these elements are displayed on the IRS Form 1040 and related numbered and lettered schedules.

9) Understands the various items that make up gross income. Knows how to interpret information on taxpayer income documents and ask appropriate questions and can accurately input information into the software, especially for:

   a) **W-2 (Wages), W2-G (Gambling Winnings), 1099-G (Unemployment).** Understands basic W-2 information codes and can confirm their meaning with the taxpayer. Understands when and how gambling losses can be entered in the return.

   b) **Retirement Income: Form 1099-R (including IRA and pension income) and SSA-1099 Social Security.** Is able to interpret Form 1099-R distribution codes and knows what follow-up questions are needed, if any, especially for Codes 1 and 3 and D. Knows when and how to use the simplified pension exclusion calculator to determine taxable amount. Can determine taxability of income including public safety officer insurance payments, early disability retirement, qualified charitable distributions, and other situations. Understands that an early withdrawal (Form 1099-R Box 7 Code 1) results in a 10% penalty (Form 1040 Schedule 2 Other Taxes) and knows what situations can be used to reduce or eliminate the penalty using Form 5329. Understands the entries on the Social Security Statement and why some Social Security may be included in gross income. Understands where Medicare premiums are used in the return.

   c) **Forms 1099-INT/DIV/B (Investment Income, including consolidated broker statement versions).** Understands the various interest and dividend elements and their effect on the tax return. Can assess whether the status of reported dividend or interest income must be changed for state tax purposes using software input entries. Understands the difference between long and short term gain/loss. Understands the four items necessary for capital gain/loss transactions (date bought, date sold, sales price, and basis). Can accurately enter information in the software, including how to make entries when there are multiple transactions.

   d) **Forms 1099-MISC and 1099-NEC (Non-Employee Compensation).** Understands which entries are in scope and how the in-scope entries affect the return. Knows how to interview the taxpayer to determine the exact nature of the income reported. Understands how to enter rent (land only) and royalties in the software.

10) Can identify if the taxpayer or spouse is an **independent contractor or sole proprietor** with taxable income and whose tax situation is within scope for Tax-Aide

11) Can identify the various documents that report self-employment income (Form 1099-MISC, Form 1099-K, taxpayer records of cash payments). Can accurately determine and report all income and all legitimate business expenses, including transportation expenses on **Schedule C**. Understands when and how to claim insurance expenses for purposes of the Self-employed Health Insurance (SEHI) adjustment. Can explain any adjustments to income that may accrue from filing Schedule C (e.g., SEHI, self-employment tax, etc.)

12) Understands **how adjustments to income determine AGI**. Can determine whether a potential adjustment is within scope, and what actions are required to ensure that accurate amounts are included. Can explain to the taxpayer all adjustments to income calculated or entered on the Federal return.

a) **Educator Expenses**. Understands who qualifies for this adjustment and what expenses qualify. Knows the maximum benefit.

b) **Self-Employed Health Insurance (SEHI) Deduction.** Understands what insurance qualifies for this adjustment and when the adjustment may not be available to the taxpayer.

c) **Alimony Paid.** Understands what payments qualify as alimony. Understands the rules for divorces entered into or modified after December 31, 2018.

d) **IRA Deduction.** Understands the requirements for a taxpayer to be eligible to make a deductible IRA contribution. Understands the limits on a deductible IRA contribution. Understands the requirements for a spousal IRA contribution.

e) **Student Loan Interest Deduction.** Understands the loan and student qualifications for this deduction. Knows the maximum deduction.

13) Understands the differences and advantages of **standard versus itemized deductions**. Can determine whether taxpayer information about medical expenses, state and local taxes, mortgage interest, charitable contributions, and potential miscellaneous deductions may be included on Schedule A. Can correctly enter any appropriate information about itemized deductions into the software and can explain to the taxpayer any applicable limitations to their information. Is able to confirm that any entered personal information or deduction values were correctly used by software to calculate the most advantageous deduction from adjusted gross income.

14) Understands the difference between a **non-refundable and refundable credit**. Can identify and claim any **tax credits** for which the taxpayer is eligible including those that are automatically calculated by the software. Can explain to the taxpayer why a **tax credit** may or may not be applicable to their tax situation.

a) **Child Tax Credit and Credit for Other Dependents.** Understands the requirements to qualify for each of these credits. Understands that the child tax credit has both a non- refundable and a refundable (Additional Child Tax Credit) component and how the two are related.

b) **Foreign Tax Credit.** Understands the scope requirements for the simplified limitation election and that it’s not a cap but a limit.

c) **Credit for Child and Dependent Care Expenses (Form 2441).** Understands the eligibility requirements for this credit including eligible care givers. Understands how employer dependent care benefits reported on a W-2 are used in calculating this credit.

d) **Education Credits (Forms 1098-T and 8863).** Understands the difference between the American Opportunity Credit (AOC) and the Lifetime Learning Credit and the requirements for each. Understands that the AOC has both a non-refundable and a refundable component and how they are related. Understands the entries on Form 1098-T and that the allocation of scholarships affects the calculation of the credit. Can determine which expenses are "qualified" education expenses and knows how to report taxable scholarships on the tax return when all scholarships or grants must be used for tuition and fees.

e) **Retirement Savings Credit (Form 8880).** Understands the requirements to qualify for this credit including what entries on a W-2 might generate this credit. Understands how qualified retirement distributions can affect this credit.

f) **Earned Income Credit (EIC).** Understands the eligibility requirements for this credit. Understands that the software will calculate the amount of this credit based on the income and personal information that has been entered and therefore why accurate data entry is important. Can explain to the taxpayer why they are not entitled to EIC or why their EIC is less than they expected.

15) Can determine whether a taxpayer has purchased health Insurance from the Marketplace and understands that Form 1095-A is required. Can enter information from Form 1095-A regarding purchased health insurance and how to reconcile any granted Advance Premium Tax Credit. Can explain to the taxpayer why they are receiving additional premium tax credit or why they must repay part of their advanced premium tax credit.

16) Can obtain and correctly input accurate taxpayer **bank information** for any refund or payment and explain other options for payment to taxpayer. Note: This includes having the taxpayer verifying bank account information by initialing on paper copy of the return bank account information.

17) Understands how to complete the return using the prescribed procedures for **Quality Review and other administrative site requirements.**

18) Understands the importance of a good exit interview with the taxpayer including reviewing the return, dealing with taxpayers who are unhappy with the results, and assisting taxpayers who may have difficulty paying amounts due.

Beyond Minimum Essential Knowledge- Advanced Topics

The elements discussed above are those “Core” issues that every Counselor should understand to pass the Advanced Test and to serve the majority of our taxpayers. There may be additional topics that districts consider “essential” depending on specific groups of taxpayers they routinely encounter, e.g., military or international taxpayers, for-hire drivers, out-of-state returns, etc. These should be added at the discretion of the District Training Team.

In addition, districts may add group or self-study training for **Experts** (such as in education credits, health savings accounts, complex investments) or **Master Counselors** (more experienced with unusual or infrequent situations). Many districts offer instruction on Advanced Topics.

Possible Advanced Topics

Schedule K-1 scope issues	Sale of assets inherited in 2010
COD with insolvency determination	Medicare Waiver
Long-term care/accelerated death benefits	EIC disallowance in prior year
Foreign Social Security	Complicated scope Issues
Nondeductible IRA contributions Form 8606	Complex educational situations
Non-cash contributions > $500	Railroad Retirement Benefits

Amended Federal and/or State Returns	For-hire drivers
Injured Spouse--allocations	Amended prior-year returns
Lump-Sum Social Security Payments In-scope Rents and Royalties	Sale of Main Home with Form 1099-S

Certification

Instructors should review the certification requirements as detailed in Section 3 of The Policy and Procedures Manual of Tax-Aide.

Training Specialist (TRS) Section

The TRS designs and implements the required federal and state (if applicable) tax and tax software training for Instructors. The TRS also offers training in the use of adult learning principles so Instructors are able to incorporate these principles in their training programs. The TRS works with the State Management team.

Appendix E offers a detailed description of the TRS position.

TRS Activities Schedule

August	September
• Review critiques and evaluations from last year's Instructor Workshop(s) • Work with DCs to evaluate adequacy of training: LC reports of gaps in training; topics that required volunteers to seek advice; reasons for rejects and amended returns • Determine names of Instructors to be invited to state training. Send list of previous Instructors to appropriate DCs/LCs for review and feedback to determine whether all are still active and to obtain any potential new Instructor names • Participate in NTTC webinars (ongoing monthly through December)	• Assist DCs in recruiting Instructors (ongoing activity). • Participate in NTTC webinars (ongoing monthly through December) • Query DCs, LCs, Instructors and EROs about training they'd like to see included for the upcoming tax season • Prepare a draft training plan for the state (who, when, what topics) • Submit final expense statement through the Portal for SC approval for all expenses incurred prior to 9/30 (end of fiscal year)

October • Participate in NTTC webinars (ongoing monthly through December) • Attend SMT planning meetings • At SMT meeting, reach consensus among DCs regarding training needed for Instructors • Develop the state training plan • Send invitations to Instructors, confirm their attendance and coordinate making hotel reservations with SC as necessary • Coordinate with SC to finalize Instructor Workshop details (break-out rooms, catered food, agenda, presenters, timing) • Order any necessary training materials for Instructor Workshop	**November** • Participate in NTTC webinars (ongoing monthly through December) • Finalize evaluation procedures for the Instructor workshop • Oversee Instructor Workshop(s) (now or in December)
December • Participate in NTTC webinars (on-going monthly through December) • Oversee Instructor Workshop(s) (now or in November) • Visit selected Counselor classes, especially those with new Instructors, to evaluate Instructors' techniques and classroom facilities (now and January) • Update Instructor certifications in Portal and provide list of certified Instructors to DCs by end of month	**January** • Visit selected Counselor classes, especially those with new Instructors, to evaluate Instructors' techniques and classroom facilities • Verify that Counselor certification lists are submitted through the Portal
February/March • Circulate and highlight late developments or other news within your state	**April** • Work with DCs to gather LC reports of gaps in training – save for later

May	June/July
• Work with SC to confirm Instructor Workshop location, dates, preliminary break-out arrangements and preliminary catered food arrangements • Review state training plan with SC and SMT and outline accomplishments and propose recommendations for program improvements • Receive TRS appointment confirmation letter from SC if this is your first year	• Attend SMT training in July if invited; otherwise take a break!

Ongoing activities include:

- Lead the State Tax Training Committee, which is responsible for state-level tax law and tax software training programs within the state. Concurrently, collaborate with the state tax agency on training materials and other state-specific requirements to interpret and disseminate issues related to state tax law.
- Submit expense statement for SC approval through the Portal.

Developing and Conducting Instructor Workshops

One of the most important duties of the TRS is to plan and implement necessary training for Instructors. The Instructor Workshop is an excellent way to accomplish this task.

The purpose of the workshop is to teach Instructors how to conduct effective training. It should NOT focus on tax law, but rather on how to effectively teach volunteers what they need to know to prepare accurate tax returns. The workshop can also be a suitable time to start the state certification process. The TRS needs to consider several factors when planning the workshop.

Note that the information below is geared toward in-person Instructor Workshops, but most still applies for workshops conducted virtually if in-person sessions are not feasible. Generally, virtual sessions should be limited to no more than three 90-minute sessions per day with at least a 30-minute break between each session.

This should be a joint effort with the SC and the SMT. Often, the SC will be responsible for the logistics, such as securing the venue including any contractual requirements, approval of the budget, etc. The ADS will help with identifying all the Instructors, name tags, etc.

Who? The verification of returning and newly appointed prospective Instructors eligible to attend the Instructor Workshop is each DC’s responsibility. Ideally, every Instructor should attend the workshop. However, funding and geographic restraints may limit the number of attendees. At a minimum, TRCs/Lead Instructors and all new Instructors should attend. District Coordinators should be invited if possible. Finally, the local IRS and state tax department representatives should participate if available. Once attendees are determined, the TRS should send an invitation with details about the workshop and any pre-workshop requirements such as certification and reading assignments.

Training Specialist (TRS) Section

The TRS needs to carefully select the members of the Workshop Training Team. Experienced Instructors and certain SMT Members, especially the TCS are good candidates for the team. These individuals need to be selected for their experience in teaching adult learners, oral presentation skills, tax knowledge, and tax software expertise. It's also an opportunity to identify future AARP Foundation Tax-Aide leaders.

Where? Funding and distances between districts may be significant factors if travel is required. In a small state, a central location where most participants can commute would be ideal. In a large state or where there are large distances between districts, multiple workshops where the training team travels may be required. The venue where the workshop is conducted should support a comfortable and effective training environment. The following are examples of free facilities for in-person workshops:

- Library community rooms
- Parks and recreation rooms
- Civic/senior facilities
- SPEC/state tax partner facilities
- Hotel conference facilities (ideally provided free when booking rooms)

When? If the TRS wants all attendees to have completed their certification requirements prior to attending the workshop, then the availability of IRS training materials and tax software will be an important consideration. The workshop needs to be scheduled well before Counselor training to give Instructors time to implement what they learn at the workshop. Additionally, the holiday season and weather can affect the timing of the workshop. Two full days for the workshop are recommended. This provides enough time for discussion and Instructor interaction. The TRS needs to coordinate with the SC, workshop team, and IRS/state tax department representatives to agree on the workshop dates. This should be done as soon as practical (target not later than September 30). "Save the date" emails should be sent to all attendees with reminder emails shortly before the workshop.

What? The TRS needs to determine the focus and content of the workshop. The TRS should also decide if workshop will be used as an opportunity to verify certification by having participants complete certification requirements before attending. There are several advantages to certifying Instructors at the workshop. Attendees will:

- Have reviewed the updated training materials
- Have practiced their tax software skills
- Have become familiar with practice exercises they will utilize in their training classes
- Be able to discuss the training implications of the required tests (Standards of Conduct, Intake and Interview/QR, and Advanced)
- Have certification behind them and be ready to focus on preparing for their training classes

When developing the workshop agenda, the TRS should consider what's new, what's wanted, and what's needed (see sample agenda below). The TRS should reach out to the Training Coordinators/lead Instructors to ask what they would like to have covered in the workshop. The

SPEC and state tax department representatives may also have some input based on their site/return reviews. Some topics will simply consist of providing information to the participants. Examples include:

- Examples of “best practices” in teaching
- Tax law/tax software changes
- Training material changes, most notably NTTC Modified 4012
- Overview of new practice returns, quizzes and exercises
- Training implications of the Advanced Test
- Significant IRS/SPEC Site Review results

Most of the agenda needs to focus on one objective: Train the Trainer. The workshop team needs to focus on helping the Instructors conduct effective training programs in their districts. Emphasis should be on training techniques, training plans, resources and tools. Example workshop topics include:

- Pre-class reading assignments to prepare students for the training
- Training class agenda planning
- Classroom set-up and managing the classroom environment
- Adult learning principles
- Lesson planning
- Core versus comprehensive lessons
- Effective use of the NTTC Videos
- Effective use of the NTTC Workbook
- Training resources, tools and the Portal Library
- Coordinating training on state returns
- Effective use of quizzes
- Self-Study
- Mentoring
- Beyond Counselor training (Client Facilitators, Local Coordinator, Quality Review Specialists, etc.)
- Training focus for new volunteers versus returning volunteers (Apprentices, Intermediates, and Masters)
- Use of electronic pubs (downloading, navigation, search features, etc.)

In addition to Instructor mailings, the TRS should have the following materials for the Instructor Workshop for reference or distribution as appropriate:

- The AARP Foundation Tax-Aide Policy and Procedures Manual, which covers program policies and procedures

- This AARP Foundation Tax-Aide Training Handbook, which covers position-specific topics for both TRS and Instructors
- AARP Foundation Tax-Aide NTTC PowerPoint slides
- NTTC Training Videos
- Test/Retest Answers (Pub 4189) – Pub 4189 is downloaded from Link and Learn and should be made available only to Instructors.

How? Once the agenda is established, the TRS and the workshop training team need to discuss how the material will be presented. The best way to reinforce adult learning principles is to use them throughout the workshop. A mix of training techniques should be utilized.

- **Presentations/Lecture**. This is the least preferred but may be used for a few topics such as presenting tax law and scope changes. If an internet connection is available at the training site, Instructors should bring their Chromebooks. Instructors can then view PowerPoint presentations on their screens.
- **Discussions.** Material is presented and discussion is facilitated by the workshop team. For example, the results of IRS Site reviews could be presented and then the participants could offer ideas for training to improve site performance. Another discussion could be held concerning a particular NTTC slide set and how to adapt it to train apprentices versus masters.
- **Demonstrations.** The workshop team could conduct a demonstration of a certain training resource or teaching technique with discussion to follow. For example, a Training Exercise lesson could be presented with attendees participating as students.
- **Instructor Interaction**. The Instructor Workshop is a great opportunity for Instructors from different districts to interact and exchange ideas.
  - Round Table Discussions. Topics can be sent in advance of the workshop and participants told to be ready to make a short presentation to the group. One example would be for each district to present a "best practice" or an effective training technique they used last year. Another example, would be a discussion on how to adapt training tools such as PowerPoints, Google Forms, etc. for new and master volunteers.
  - Break-Out Groups. Participants are divided into small groups and given a topic to discuss and then present the highlights of their discussion to the entire group.
  - Social Activities. Discussion and interaction during lunch or dinner or during an extended break can be encouraged without a specific agenda.
- **Webinars.** Webinars can be used when funding, time or distance present obstacles to holding a workshop. They can also be used to supplement a workshop with follow-up information. Information on holding a webinar is available in the Portal library.

Evaluation. The TRS should solicit feedback on the workshop's value and effectiveness. This is best done by having participants fill out an evaluation during the workshop while it is fresh in their minds. Creating evaluations using Google Forms offers several advantages.

You can store responses to surveys and quizzes for later analysis. They can be used as learning tool because volunteers will receive instant feedback on quiz responses.

Sample Agenda for Instructor Workshop

Time	Leader	Topic
Day 1		
8:00		Team arrive and set up
9:00-9:30	TRS	Welcome/introductions/agenda
9:30-10:00	TRS	What's new (tax law and software)
10:00-10:30	TRS/SC	Training survey results
10:30-11:00	SC	State Coordinator remarks
11:00-11:15		Break
11:15-12:00	TRS/IRS SPEC	IRS Site Reviews and training implications
12:00-12:45	Team Member	Applying adult learning principles to the classroom
12:45-1:30		Lunch
1:30-3:30	TRS/Team	Training Exercise Demonstration
3:30-3:45		Break
3:45-4:30	TCS	Software/technology developments that Instructors should know
4:30-5:00	Team Member	Forms Generator/scenario development
Day 2		
8:00	Team	Arrive and set up
9:00-945	Team Member	Effective use of slides/PowerPoint
9:45-10:30	Team	Break-out sessions
10:30-10:45		Break
10:45-11:45		Break-out session presentations
11:45-12:45		Working lunch - round table – "district best training practices"
12:45-1:30	Team Member	Navigating the Portal Library and training resources
1:30-2:30	TRS	Administering and monitoring using self-study
2:30-2:45		Break
2:45-3:15	TRS	Training returning volunteers (Intermediates and Masters)
3:15-3:45	Team Member	Practice exercises, training tools, etc.
3:45-5:00	All	Wrap-up, survey, Q&A

Instructor Section

The Instructor has responsibility for Counselor training and certification as determined by the Training Specialist in consultation with the State Coordinator and State Management Team.

Appendix F offers a detailed description of the Instructor and Training Coordinator positions.

Typical Activities Schedule for Instructor

Offering quality instruction is a journey that often begins in October for many Instructors. The typical activities present an overview of the journey.

October • Potential Instructors attend district meeting as required. • Instructors receive invitation to Instructor Workshop. • Review the training resources available in the Portal Library for Instructors.	**November** • Schedule dates and locations for training classes. • Ensure Counselor training class materials are ordered. • Prepare practice exercises using Practice Lab. • Pass required certification tests. • Confer with DC to assess Counselor training needs.
December • Attend Instructor Workshop if possible. • Attend District Instructor Meeting. • Prepare Counselor training class agendas. • Verify training facility availability and assess audio-visual needs. • Prepare lesson plans. • Verify material orders. • Conduct orientation class for new volunteers.	**January** • Conduct Counselor and Client Facilitator training. • Monitor certification tests and review required exercises for those attending classroom training. • Review exercises for those Counselors certifying through self-study. • Approve all completed Volunteer Agreements and report certifications to the DC.
February/March • Receive feedback from Local Coordinators on any training weaknesses observed at the tax sites.	**April** • Submit expense statement to DC through Portal as appropriate.

Instructor Guidelines for Counselor Training

Instructors have direct responsibility for training the Counselors.

Responsibility for Counselor and Client Facilitator Classes	• The DC has overall responsibility for ensuring that Counselors and Client Facilitators in the district are trained and certified. Instructors, who report to the DC, have direct responsibility for training the Counselors. • Instructors, in consultation with the DC, select the class site, arrange the physical setup for the class and determine the process for approving the Counselor's Volunteer Agreement, Form 13615. The materials needed for each class are ordered by the Instructors or as otherwise determined by the State Management Team. • In districts where there are two or more Instructors, a TRC or Lead Instructor may be designated to ensure administrative and coordination tasks are planned and executed.
Selecting Candidates for Counselor Classes	• New candidates for Counselor classes are obtained by the DC in conjunction with the PVS. • Counselor lists by LC, DC or zip code can be created by the ADS from the Portal. This list should be previewed by the appropriate DC or LC before letters of invitation are sent out for the new season. • Many districts schedule separate training classes for new Counselors to cover all topics in detail, with experienced Counselors receiving a scaled-back training focused primarily on new and difficult topics. • Additionally, an orientation class for new volunteers can be highly effective in preparing them for Counselor training. Orientation can include taking the Volunteer Standards of Conduct and Intake/Interview and Quality Review exams following self-study. It is also an excellent time to have new volunteers set up their user names and passwords for the tax software. More information on New Volunteer Orientation can be found in the Portal Library
Training Materials for Counselor Classes	• The TRS should provide Instructors with a sample agenda for both New Counselor Classes and Experienced Counselor Classes. Sample agendas are included in the NTTC Workbook Instructor Guide. • Pub 4491 modified NTTC, Pub 4012 modified NTTC Pub 17, NTTC Training Handbook, NTTC Workbook and the Workbook Instructor Guide are the primary tools for Counselor training.

Counselor Training and Certification	• District Instructor Teams are responsible for training all Counselors on the federal and applicable state tax law and tax software processes necessary to prepare the tax returns for the taxpayers that their District serves. • Since the training needs of individual Districts can vary considerably, it is difficult to establish a set of minimum training standards. Instructors must ensure that Counselors: – Understand the tax law and software entries for all tax topics covered on the Advanced Test. – Understand the federal and state (if applicable) tax law and software entries for those tax topics that are routinely encountered in their district. – Satisfactorily prepare a number of exercise returns to demonstrate proficiency. – Know how to determine whether a tax issue is in scope. – Know how to conduct a proper interview with the taxpayer including how to review and update the Tax-Aide Intake Booklet – Understand the procedures for completing a tax return and to meet the site's administrative requirements. • All Counselors must pass the required IRS tests and complete all other requirements for certification including class attendance, practice exercise completion and other policy and administration training to be certified Counselors (see *Certification, Records and Reporting Procedures* in the next section). • Instructors are strongly encouraged to assign a minimum of four (4) practice exercises for all Counselors. The actual number, type of exercises (either state or federal) will be determined by the SC (see Policy and Procedures Manual). In states where state tax returns are prepared, at least one of the specified practice exercises must require completion of a state return.
Evaluations	• Key to determining the effectiveness of training is evaluating both the course and Instructors.

Mentoring	• Data have repeatedly confirmed that new volunteers leave the program in a higher proportion when compared to longer-tenured volunteers. It is important to mentor and support new volunteers to reduce attrition. A guideline for how to select and use mentors is in the Portal Library. • Special attention during training and/or pairing with experienced Counselors at training and for questions at sites are useful ways to offer support as well as verify a new volunteer's knowledge of tax law.

Training Doesn't End on February 1

When the tax seasons begins, the responsibility for training rests with not only with instructors but with everyone. Each site will discover what works best for them in offering training during the tax season. Below are some suggestions.

1. Quality Reviewers generate tips based on their experiences reviewing returns and share these with tax counselors by
    a. Email
    b. Google Doc with a shared link that could be bookmarked.
    c. A paper handout.
2. The above methods could also be used to share AARP Foundation Tax-Aide CyberTax Alerts.
3. Volunteers could be surveyed to elicit their feedback and their questions.
4. Group and individual meetings.

Resource Materials and Products

NTTC Workbook

"The workbook is a valuable resource for Instructors to use in training and certifying volunteers. The Training and Focused Exercises are designed to facilitate classroom instruction. The Core and Comprehensive Exercises provide practice exercises for volunteer proficiency and certification." Working the exercises is a critical part of the Counselor's learning experience." There are several quizzes in the workbook that can be used in a variety of ways such as homework assignments or as self-study aide. Appendix I has the workbook quizzes as Google Forms links. Appendix G shows the Portal Pathway to the Workbook.

NTTC Workbook Instructor Guide

The guide provides Instructors with information and suggestions for using the NTTC Workbook. It includes sample in-person and virtual training schedules for both new and returning volunteers." Appendix G shows the Portal Pathway to the Guide.

Pub 4491 modified NTTC

The Pub 4491 modified NTTC introduces the counselor to the major components of the Tax-Aide preparation process. The courses are divided into lessons. Each lesson contains important information about a particular tax topic. Lessons can be assigned as homework." Appendix G shows the Portal Pathway to the 4491.

NTTC Self-Study Program

The NTTC Self-Study Program provides Tax-Aide volunteers an opportunity to train on tax law (IRS publications and documents) and the tax software (TaxSlayer) outside of the traditional classroom. The Self-Study Program may be used if approved by the District Coordinator. ." Appendix G shows the Portal Pathway to the Program.

NTTC Training Videos

The NTTC Video Subcommittee has produced a series of videos that cover both instructional issues and tax law. Appendix G shows the Portal Pathway to the Videos.

Google Forms

Google Forms is a free online software for creating knowledge checks, surveys, and questionnaires. Google Forms NTTC Training Videos can be found in Appendix J.

Google Classroom

Google Classroom enables instructors to create an online classroom in which they can post all the documents and resources their volunteers need Training Videos provide information about using Google Classroom.

All-In-One Interactive Exercises

These exercises are designed for use in a classroom setting. Each presentation provides all the information the volunteer needs to prepare a simple exercise return. The presentation directs the volunteer to make minor changes and observe the effect on the return and to record the results. The results are then displayed so that the volunteer can check their answers. Slides prompt discussion of key learning points and volunteers are prompted to review applicable sections of NTTC Modified 4012. Appendix G shows the Portal Pathway to the Exercises.

Pub 4012 modified NTTC

Instructors use this important publication as a training tool, so volunteers are well-versed in how to use the 4012 as a reference guide at their sites. The NTTC Modified 4012, an electronic document, contains additional material. It is updated several times during the tax season. Appendix G shows the Portal Pathway to the 4012. In addition, the 4012 can be accessed from a link on the Chromebook.

Return Preparation Resources

When preparing a return, there are certain situations that require information not covered in other materials. For example, there are a variety of worksheets on different topics. Appendix G shows the Portal Pathway to these Resources.

AARP Foundation Tax-Aide Scope Manual

Under the provisions of the Volunteer Protection Act, AARP Foundation Tax-Aide volunteers must stay within the scope of the program and prepare only returns for which they have been trained and certified. The manual indicates what is in scope and what is out of scope.

Appendix G shows the Portal Pathway to the Manual.

Policy and Procedures Manual of Tax-Aide

"This manual outlines the policies and procedural information necessary for you to perform your volunteer role as a key member of the AARP Foundation Tax-Aide Team." Appendix G shows the Portal Pathway to the Manual.

NTTC PowerPoint Training Slides

The NTTC PowerPoint training 2021 Training slides are available in the portal. They will not be updated for 2022 and in future years. The NTTC provides many other tools that are more effective for use in training

AARP Foundation Portal Libraries

Many other resources beyond what is described above can be found in the Portal Libraries Appendix G shows the many folders found in the Portal.

Office on Chromebook

During training you may want to use Office on your Chromebook. Appendix H shows how to add it.

Evaluations

Evaluation of training effectiveness is an essential element of a well conducted training program. Google Forms can be used as an effective tool for creating evaluation. Appendix C provides sample evaluations. Appendix B offers a more detailed discussion of the evaluative process.

IRS (Internal Revenue Service)

IRS forms, instructions and publications are found at this site.

Form 6744, VITA/TCE Volunteer Assistor's Test/Retest

The certification tests are found in Form 6744. As Instructors plan their lessons, they need to know what volunteers will be expected to know when they take the tests.

Pub 4961, VITA/TCE Volunteer Standards of Conduct – Ethics Training

Form 4961publication contains ethics training lessons and the Volunteer Standards of Conduct Test and Retest Questions.

Privacy, Confidentiality, and Civil Rights

The Internal Revenue Service (IRS) sponsors the Volunteer Income Tax Assistance (VITA) and the Tax Counseling for the Elderly (TCE) Programs that provide free tax return preparation for low to moderate income and elderly taxpayers. Details governing the operation of these two programs are covered in various materials; however, one of the foundational principles for both programs is that confidentiality of taxpayer information is guaranteed so that the public trust is protected. This Privacy document addresses areas where diligence to detail is needed.

VITA/TCE Quality Review Refresher

This VITA/TCE Quality Review Refresher provides an in-depth look at the quality review process.

VITA/TCE Central

The VITA/TCE Central site not only leads one to the online certification tests but the following Instructor tools: classroom presentations, lesson plans, and an Instructor guide.

AARP Volunteer Portal LMS Training

Instructors must understand the AARP Volunteer Portal LMS Training requirements so they can prepare their volunteers to meet this training requirement. Further information can be found under Training in the Portal.

Appendix A: National Tax Training and State Tax Training Committees

National Tax Training Committee

The National Tax Training Committee is comprised of volunteers from across the country who serve under the guidance of the Tax-Aide Assistant National Director for Training and Quality Assurance. The NTTC provides recommendations on tax law and tax software training, tax training policies, and the scope of taxpayer service. The committee is the primary source for the interpretation of tax law within the AARP Foundation Tax-Aide program and communicates regularly with the IRS on a variety of issues. The committee also works with the IRS to develop training and resource materials and certification tests in addition to NTTC training and resource materials for Tax-Aide volunteers. The NTTC is responsible for providing guidance and training materials for State Training Specialists, District Training Coordinators, and Instructors to assist them in developing their tax training programs. These programs enable Training Specialists (TRS), Training Coordinators (TRC), and Instructors to train volunteers so they will be able to become certified Counselors who will provide quality service to taxpayers while conforming to the rules and guidelines established by AARP Foundation Tax-Aide and the IRS.

State Tax Training Committee

Background

Some states have well-organized processes to develop state level training materials and provide those as a starting point for their Instructors. Others do not. A formal State Tax Training Committee (STTC) responsible for preparing state-level training materials such as PowerPoint presentations, exercises, state additions to NTTC Workbook exercises, supplemental materials, etc. can simplify the process and reduce redundant work. These materials would then be made available to all Instructors in the state. The STTC would also be the primary resource for state tax law questions.

The STTC as a resource reduces the need for Instructors in each district to create their own materials, provides consistency of training materials across the state, provides materials that reflect state tax law, and provides a knowledgeable team of resources to address any state tax law issues that may arise.

Formation

The State Coordinator(s) will determine if a State Tax Training Committee (STTC) is appropriate for their state.

Purpose

Under the direction of the Training Specialist(s) for each state and the guidance of the State Coordinator(s), each STTC is responsible for state-level tax law, tax software training programs, collaborating with the state tax agency on training materials, and for other state-specific requirements. It is the primary source for the interpretation of issues related to state tax law.

Composition

The STTC is led by the Training Specialist and members are drawn from volunteers within AARP Foundation Tax-Aide. For split-states, the State Coordinators will select the TRS to lead the committee.

Responsibilities

Guided by the policies and procedures of AARP Foundation Tax-Aide and the direction and support of the State Coordinator(s), the committee has the following responsibilities:

- Revise and manage content of state-specific training materials such as PowerPoint presentations, exercises, state additions to NTTC Workbook problems, and supplemental materials, etc.
- Assist Training Specialists(s) in designing and delivering state Instructor Workshop(s)
- Serve as subject matter experts in state tax law and in how to best use the tax software to prepare state tax returns.
- Liaise with adjacent state STTCs on neighboring state training needs.

Processes:

- Each STTC operates with no established budget. Any activity that has budget implications can be submitted to AARP Foundation Tax-Aide through the State Coordinator(s) for consideration.
- The chair of the STTC communicates with the SMT(s) and the NTTC regarding Committee activities. The STTC may consult with a variety of sources to develop products and training.

Outcomes:

- Reduces the need for Instructors to create their own materials.
- Provides consistency of training materials across a state.
- Provides materials that properly reflect state tax law.
- Provides a knowledgeable team to address any state tax law issues that may arise.
- Develops information/training to help leaders identify others with leadership skills.

Appendix B: Evaluations

Evaluation of training effectiveness is an essential element of a well conducted training program. Student surveys, certification test results, and classroom observation can be used to evaluate and improve the training. Below are some evaluation techniques to consider.

Volunteer Surveys: Evaluations collected at the end of the Instructor Workshop and Counselor training are valuable when making training plans for the next year. Evaluations, especially when combined with some of the other methods below, provide data on the use of new techniques, materials and capabilities of both new and experienced volunteers. Some Training Coordinators may prefer to have volunteers complete a short survey after each lesson or at the end of each training day to provide more immediate feedback. This would allow for adjustments in subsequent lessons. Google Forms and the Google Meet on-line poll and chat features are valuable tools for gathering feedback.

Certification Tests Results and Quizzes: A review of the questions missed on the Advanced Test can help measure the effectiveness of the entire training. A short quiz can provide a quick evaluation of a recently completed lesson or day's training.

Review and Evaluation of Required Exercises: Reviewing an exercise return can provide Instructors with information on the effectiveness of their training. An exercise should include not only the correct data entry and achieving the "correct answer," but they also all aspects of preparing a return for filing. It is often the most objective evaluation of volunteers who certify through self-study and the on-line certification tests using Link & Learn.

Classroom Observations: While one Instructor is "at the podium," roving Instructors or mentors can observe volunteers and thus get a good sense of how well the training is being received both collectively and on an individual basis. The number and type of questions from the group can also be a good indicator of the effectiveness of the instruction. When the hands-on portion of the lesson begins, roving Instructors or mentors can evaluate individual volunteer performance and evaluate whether those struggling to enter data or navigate the software is the result of less than effective instruction or individual learning difficulties.

Classroom Observations Virtually: There are ways to gather the information typically gathered in a face-to-face setting virtually. While part of the class meets a Google Meet Breakout Room, The other volunteers would be sent to their own individual Breakout Room. Instructors and mentors then would move from Breakout Room to Breakout Room to answer questions and view a volunteer's TaxSlayer screen.

Peer Observations and Critique: Roving Instructors can observe the lesson and make note of any issues with the presentation and then provide feedback to the Instructor following the lesson or at the end of the day.

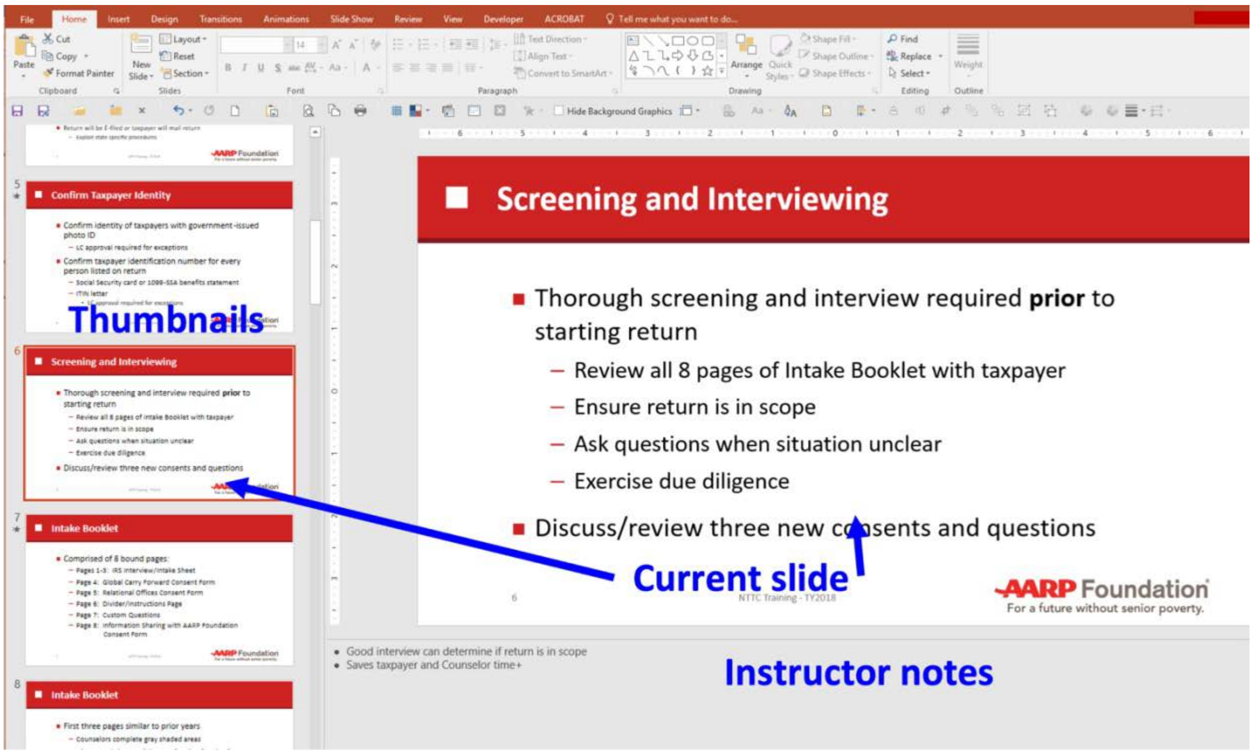
Instructor Meetings: At the end of each training day, Instructors would gather for a short meeting to review the day's instruction. What went well? Not so well? Were there any overall weaknesses observed? Are the volunteers using the resource materials? Which volunteers are struggling and how can they be helped? Weak areas can be noted and then be addressed in a short review session at the start of the next instruction session. At the end of the entire training program, an Instructor wrap-up meeting would be conducted. This meeting could include review of volunteer surveys.

Tax Season: Just as the end of formal instruction does not mark the end of training, evaluation does not end as well. The ideas detailed earlier in the section Training Doesn't End on February 1 can be used as an evaluative method.

The methods used should be straightforward and easy to complete. What is critical is that feedback must be evaluated and used to improve the program.

Appendix C: Modifying a PowerPoint Presentation

Open the presentation in PowerPoint. In the View tab, select Normal. You should see tabs across the top, thumbnail slides in a column on the left, a single slide in the main screen, and instructor notes at the bottom.



A. Hiding a slide

1. On the thumbnail slides, select the slide(s) you want to hide.
2. Either right-click and select Hide Slide or select the Slide Show tab and then Hide Slide
3. The presentation will now skip over those slides.

B. Adding a slide

1. Inserting a blank slide
   a) In the thumbnail list, click on the space where you want to insert the new slide
   b) Press Enter. A new slide with the layout of the previous slide will appear.
2. Insert a slide from a different presentation
   a) Open the other presentation
   b) Click on the thumbnail of the slide you'd like to copy. If you want to copy several slides, hold down the Shift key to select all slides in a sequence or the Ctrl key to select individual slides.
   c) Right-click on one of the selected slides and elect Copy.

d) Switch to the new presentation.

e) In the thumbnail view, put your cursor between the two slides where you want to add the copied slide(s).

f) Press Paste on the Home tab or Ctrl + V or right-click and select Paste to insert the copied slides.

3. Duplicate an existing slide and edit it

a) Right-click on the thumbnail of the slide you'd like to duplicate.

b) Select Duplicate Slide.

c) The new slide will appear immediately below the one you duplicated.

d) Drag the new slide up or down to its desired location and edit it.

C. Add a screen shot

1. With the screen you want to copy on your monitor

a) Press Print Screen or PrtScr key (usually near the upper right-hand corner of your keyboard). A copy of the entire screen is now on your clipboard. –OR–

b) Press Alt+PrtScr to copy just the active window to the clipboard –OR–

c) If using Windows 7 or 10, open the Snipping Tool (in the Accessories folder) which allows you to select just the portion of the screen you want to copy.

2. Open the slideshow and select the slide that you want to use.

3. Either press Ctrl+V or right-click on the slide and select Paste Option>>Picture.

4. Select Format the Drawing>>Crop.

5. Drag the edges of your screenshot so only the portion you want to show is displayed. Click on Crop again.

6. Re-size the cropped screenshot and move it into place. If you enlarge the cropped screenshot, it will get fuzzy. Better to make the item as large as possible on the original screen before you take the screenshot and then reduce it in size on the slide.

D. Change wording

1. Highlight the text to be changed and type the new text.

2. Select the Home tab to change the font or style.

E. Change picture

1. Right-click on the old picture and select Cut.

2. Copy the new picture.

3. Right-click on the location and select Paste Option>>Picture.

4. Or if the new picture is in a file, just right-click the old and select Change Picture.

F. Add shapes

1. From the Insert tab, select Shapes.

2. Chose a shape, then on the current slide, drag from one corner of the shape location to the other.
3. Click on the shape and on the Format tab that appears when you do so.
4. From the Format tab, you can change the color, the line width, the transparency etc. of the shape. If you plan to use many similar shapes, right-click on the shape and chose Set as Default. Note that text on shapes may not display the same when using Google Slides.

G. Add animations

1. Select the Animations Tab>>Animation Pane.
2. Highlight the object or text that you want to animate then the animation that you want to use. It is highly recommended that you use simple animations like Appear.
3. The animation will appear in the animation pane.
4. To edit the animation, click on the pull-down arrow beside it. For example, if you want something to appear and then disappear, use the pull down menu to select Effect Option. From Effect, select After animation: “Hide on next mouse click”.
5. The order of animations can be changed by changing the order in the animation pane.
6. Use the Slideshow>>From Current Slide to display the animation. ESC returns you to normal view.
7. Some animations will not display correctly in Google Slides. You may need to use multiple text boxes to achieve a similar effect in Google Slides.
8. Here’s a simple method to cause bullets to appear one at a time (this animation will display correctly in Google Slides):
   a) Select the Animations Tab and click on Animation Pane
   b) Click in the box containing the bullets and type Ctrl+A to select all
   c) Click on the Appear star in the Animations Tab – all lines will show ‘1’
   d) Right-click the high-lighted items in the Animation Pane – click Start on Click

H. Re-ordering the slides

1. On the View tab, select Slide Sorter.
2. Grab thumbnail of slide(s) and drag to new location.

I. Google Slides – If you intend to use a Chromebook and Google Slides for your presentation, practice beforehand to insure that your changes display as expected. The original slides have been tested in Google Slides. There are a few animations and other effects which do not display quite the same, but all are usable. Remember you can use Microsoft Office on your Chromebook.

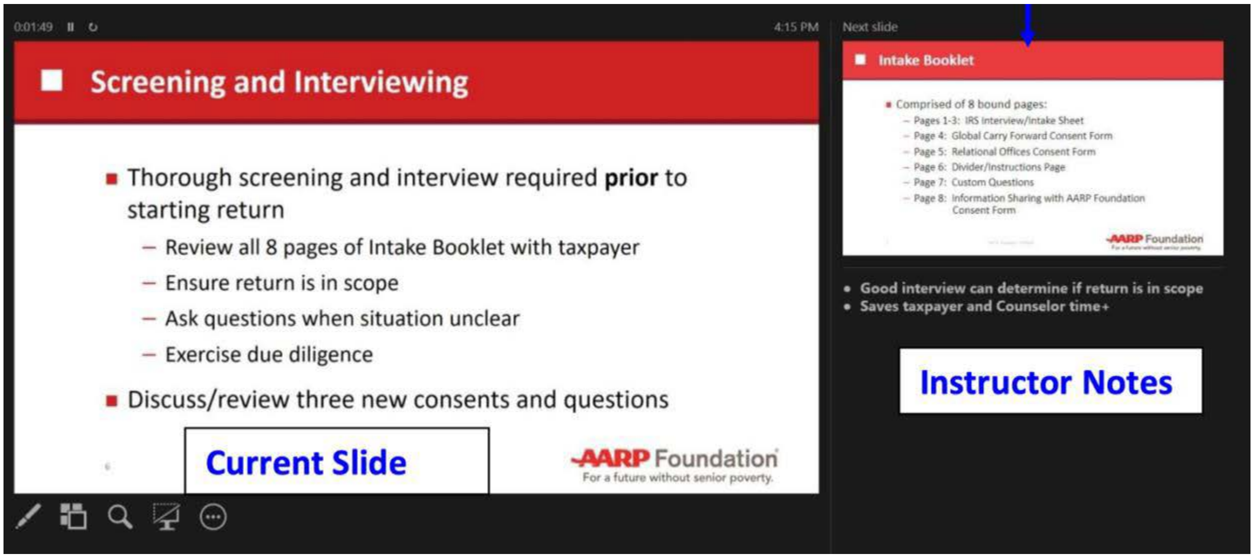
Running a PowerPoint Presentation

With Instructor Notes Showing Only on Instructor Screen

A. Connect the computer to a second monitor or a projector (with display on both).

B. In the Slide Show tab, check Use Presenter View and set Show On to projector or second monitor.

C. Switch to Slide Show mode – the projected image will be the slides; the Instructor's computer will show the current slide, the Notes and the upcoming slide.



D. On the Instructor's computer, adjust the size of text in the Notes section with the Zoom buttons below the Notes section.

Appendix D: Sample Evaluations

If you would like the evaluations as a Google Forms, click on the links below. The Google Forms NTTC Training Videos links can be found in at the end of Appendix I.

Sample Evaluation 1

1. Are you an experienced or new Instructor/Counselor?		Experienced ____		New ____
2. Were you notified of times, dates, and location of training at least two weeks in advance?		Yes ____		No ____
3. Was the invitation letter timely and did it allow you to prepare for class any requested presentations or test completion?		Yes ____		No ____
4. Were you advised in advance regarding AARP reimbursement policies for Instructors or Counselors especially with regard to the fact that receipts were necessary for all items except mileage?		Yes ____		No ____
5. Did you receive all necessary materials for training?		Yes ____		No ____
If no, what was missing?				
6. Did you receive an agenda for the training?		Yes ____		No ____
7. Was the agenda followed by the Instructor?		Yes ____		No ____
8. How would you rate the facilities? Excellent ____ Good ____ Fair ____ Poor ____				
9. Were the topics covered beneficial to you as an Instructor/Counselor?				
	Excellent	**Good**	**Fair**	**Poor**
Scope of Program	☐	☐	☐	☐
Federal Tax	☐	☐	☐	☐
State Tax	☐	☐	☐	☐
Integrated Training	☐	☐	☐	☐
Administrative Training	☐	☐	☐	☐
Adult Learning Principles	☐	☐	☐	☐
Visuals	☐	☐	☐	☐
Other	☐	☐	☐	☐
10. Was sufficient time allotted?			Yes ____	No ____

11. Were the testing procedures explained?			Yes ____	No ____
12. Were you advised regarding the notification of certification procedure?			Yes ____	No ____
13. Were you provided an opportunity to actively participate?			Yes ____	No ____
14. Were you provided an opportunity to ask questions?			Yes ____	No ____
15. Please rate the Instructors' abilities.				
	Excellent	**Good**	**Fair**	**Poor**
Name #1	☐	☐	☐	☐
Name #2	☐	☐	☐	☐
Name #3	☐	☐	☐	☐
Please add recommendations for areas needing improvement.				
16. Were all your questions regarding procedures answered? If no, what was left unanswered?			Yes ____	No ____
17. For experienced Instructors/Counselors, when materials were presented were they an exact repeat of last year or was a fresh method of presentation utilized?	New ____		New with some repeat ____	Mostly repeat ____
What can be done to improve next year's training?				

Sample Evaluation 2

Second Type of Sample Evaluation Form for Instructors

List the three best things about this Instructor Workshop: 1. 2. 3.
List three changes you would make to the Workshop and explain how you would make the changes: 1. 2. 3.
Rate your investment in time and energy to attend this Workshop (circle one choice): Very Valuable Valuable Somewhat Valuable Not at all Valuable

Appendix E: TRS (Training Specialist)

Qualifications: The TRS must have knowledge of policy and procedures associated with the program; especially related to certification, scope of program, quality review, and security of taxpayer data. The NTTC provides training each year for new and returning TRSs.

The TRS must have the ability to design and implement required federal and state (if applicable) tax and tax software training for instructors.

The TRS must acquire current knowledge of tax training procedures associated with the program. The TRS must be knowledgeable about adult learning and training principles. The TRS must be able to work effectively with diverse populations. The TRS must be an effective communicator.

The TRS must be certified annually by the state's IRS Stakeholder Partnerships, Education and Communications (SPEC) Relationship Manager.

Term of Service: The TRS is appointed for a two-year term contingent upon satisfactory annual review. The TRS may be reappointed for subsequent two-year terms.

Appointment & Supervision: The TRS is appointed by the State Coordinator in agreement with the Regional Coordinator. The TRS reports directly to the State Coordinator.

Eligibility: The TRS is eligible for other AARP and AARP Foundation volunteer positions but may not hold any other AARP Foundation Tax-Aide SMT position. Serving as a DC, TRC, and/or Instructor is discouraged because the timing for commitments in those roles overlaps with busiest time for the TRS.

Time Commitment: The position demands the greatest time in late fall and winter when Instructors and Counselors are trained and certified. The TRS Activities Schedule provides an overview of these demands

Travel Required: The TRS may be required to travel to attend state training activities and meetings as well as any necessary national and/or regional meetings. AARP Foundation Tax-Aide reimburses volunteers for covered program-related expenses as set out in the Policy Manual.

State Management Team (SMT)

The role of the State Management Team (SMT) is to serve as the AARP Foundation Tax-Aide leadership team for the state. The State Coordinator (SC) serves as the leader of the SMT volunteers holding the following positions: Administrative Specialist (ADS), Training Specialist (TRS), Technology Specialist (TCS), Partnership and Communications Specialist (PCS), Prospective Volunteer Specialist (PVS), and Assistant State Coordinator (ASC). The main roles of the SMT are to make certain the program runs in an efficient manner in the state and to ensure that each of their specialty areas is coordinated with the needs of the other parts of the program. Although each SMT member holds responsibility for an area of expertise, all members can and should offer suggestions and think broadly about the impact of decisions on the program.

As a member of the SMT, the TRS provides counsel and guidance to the SMT, District Coordinators (DC), TRCs, and Instructors on the areas of tax law training and certification. The

TRS serves as the subject matter expert on developing statewide training needs and coordinating, evaluating, and managing the training needs for TRCs and Instructors. As such, in addition to the counsel, guidance, and training provided to SMT volunteers and the volunteers in their state, the TRS may be called upon by the National Office to provide feedback and suggestions to the National Tax Training Committee on program enhancements intended to streamline processes and procedures for the benefit of the AARP Foundation Tax-Aide program volunteers.

Training Specialist Position Description

Purpose: The TRS plans and implements necessary federal and state (if applicable) training and tax law certification for Instructors. In consultation with the State Management Team, develops a training plan for the program volunteers.

Responsibilities: Guided by the policies and procedures of the AARP Foundation and AARP Foundation Tax-Aide Program and the direction and support of the State Coordinator, the TRS:

- Serves as a member of the SMT and communicates as appropriate any training issues that come up within the state.
- Evaluates training needs and coordinates, manages, and evaluates federal and state (if applicable) tax law, as well as tax software training for Instructors.
- In consultation with the State Management Team, develops a training and certification plan for federal and appropriate state tax law.
- In conjunction with the Administration Specialist, ensures that AARP Foundation Tax- Aide administrative policies and procedures are incorporated in volunteer training programs
- Ensures that Instructors are familiar with all training resources available in the Portal Library.
- Is the principal communicator of information related to training.
- Communicates pertinent information received from NTTC TRS training webinars to TRCs and Instructors. Provides input to the NTTC for webinar topics as appropriate.
- Acts as the central point of contact for all questions from TRCs and Instructors relating to tax law and tax training. Submits requests (tickets) to the NTTC through the Portal as necessary.
- As requested, assists District Coordinators with the recruitment and selection of Instructors.
- Conducts and/or coordinates the annual Instructor Workshop. This Handbook has information on Developing and Conducting Instructor Workshops.
- Understands Adult Learning Principles and ensures that all Instructors incorporate these principles in their training programs.
- Oversees the Counselor certification process including ensuring all Instructors are certified prior to conducting volunteer training, and that the names of certified Instructors are submitted to DCs and recorded in the Portal.
- Monitors and evaluates the quality, to the extent possible, of Counselor classes.

Appendix E: TRS (Training Specialist)

- Acts as a liaison to the SMT, SPEC and state tax departments on tax training issues.
- With approval of SC(s), establishes a State Tax Training Committee that is responsible for preparing and updating state level training materials.

Appendix F: Instructor and Training Coordinator Positions

Training Coordinator

The DC may appoint an Instructor, usually a Lead Instructor, to serve as the district Training Coordinator. The TRC is then the point of contact for the TRS for training issues. The TRC assists the DC by developing training plans for the district and maintaining communication with the Instructors. The TRS will work with the TRCs and/or DCs in the state to coordinate Instructor Workshop training.

Instructor

Purpose: The Instructor has responsibility for Counselor training and certification as determined by the Training Specialist in consultation with the State Coordinator and State Management Team.

***Responsibilities*:** Supported by the policies and procedures of the AARP Foundation Tax-Aide program and the Policy and Procedures Manual of Tax-Aide, the Instructor:

- Attends Instructor Workshop (if possible) and passes the Standards for Conduct, Intake/Interview and Quality Review and Advanced Test for IRS certification.
- Is familiar with the exercises (proficiency problems) required by the district for certification of a Counselor from the NTTC Workbook or other defined problems. The Policy and Procedures Manual of Tax-Aide states a *minimum* of four exercises is strongly recommended for students. In states where state tax returns are prepared, at least one of the specified practice returns must require completion of a state return. The TRS and TRCs should be well acquainted with all problems.
- Is familiar with the training resources and tools available in the Portal Library.
- Schedules Counselor training classes as required.
- Provides instruction on federal and state (if applicable) tax law, tax return preparation and the need to maintain the confidentiality of taxpayer data at all times. Ensures that instruction is provided to all site level volunteers on program policy and administrative procedures, especially the need for confidentiality and security. Instructors will also provide significant emphasis on the interviewing and quality review procedures. This handbook presents general guidance on preparing Lesson Plans.
- Incorporates Adult Learning Principles in all areas of instruction.
- Monitors and reviews results of the required certification tests for each volunteer and reviews the assigned exercises prepared by students as required by the district for certification.
- The Instructor must be certified at the Advanced level and for any additional specialized subjects being tested.
- Signs and dates the Volunteer Agreements for Counselors who have
    - shown a valid ID

- attended Counselor classes or
- certified through self-study
- passed the Standards of Conduct Test, Intake/Interview and Quality Review Test, and Advanced Test
- completed the required exercise as determined by the SC

The Training Coordinator will submit a list of Counselors who are certified to the DC.

Appointment and Supervision: Instructors are appointed by the DC and report directly to the DC. The TRS provides DCs with a list of certified Instructors. Instructors are appointed for a one- year term, contingent upon a satisfactory annual review and certification. They may be reappointed for additional one-year terms. Instructor performance is monitored on an ongoing basis and reviewed annually by the DC with input from the TRC/Lead Instructors.

***Training and Qualifications*:** Instructors must have tax law and tax software proficiency as well as effective teaching skills sufficient to train others (as determined by the district) including passing the IRS tests as well as knowledge of AARP Foundation Tax-Aide program policies.

The State Coordinator (SC) in consultation with the Training Specialist (TRS), and with input from the State Management Team/District Coordinators, will determine which Instructors will be invited to attend the Instructor Workshop. Instructors, especially newly appointed Instructors, should attend the annual Instructor Workshop. Typically, Instructors attending the Instructor Workshop are certified by the TRS.

Instructors are offered the necessary guidance, training, and materials needed to fulfill their responsibilities. Additional support and training are provided by the SC, the TRS, the SPEC Relationship Manager, state tax representative, and NTTC.

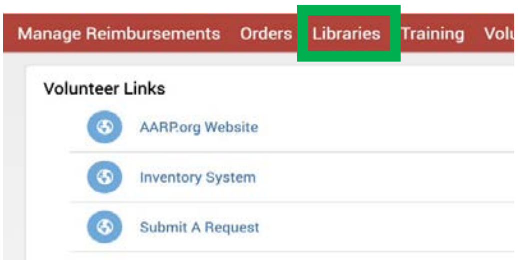
Instructors must have the ability and knowledge to train volunteers in federal and applicable state tax law, preparation of tax returns within a district, and must work effectively with diverse populations. Instructors must be knowledgeable about adult learning and teaching principles.

Instructors must have excellent communication skills.

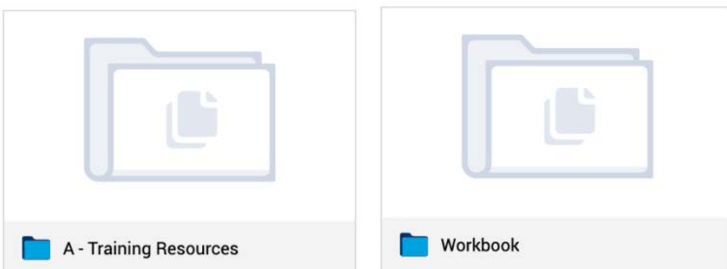
Eligibility: Instructors are eligible for other AARP or AARP Foundation volunteer positions.

***Time and Travel Required*:** The position requires the greatest time in the late fall and early winter when Instructors and Counselors are trained. The Instructor may be required to travel to attend the Instructor Workshop as well as district/local meetings and other training sessions as necessary for performance of their duties. AARP Foundation Tax-Aide reimburses volunteers for covered program related expenses as set out in the Policy and Procedures Manual of Tax-Aide.

Appendix G: Portal Pathways to Resources

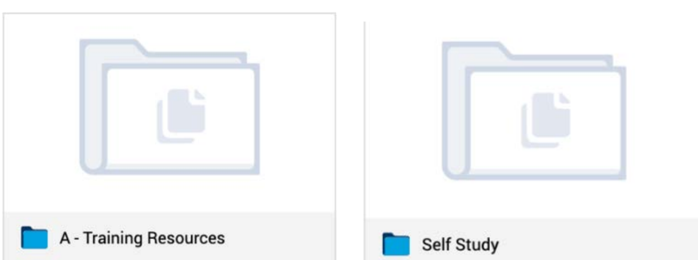


NTTC Workbook
NTTC Workbook Instructor Guide



Pub 4491 modified NTTC

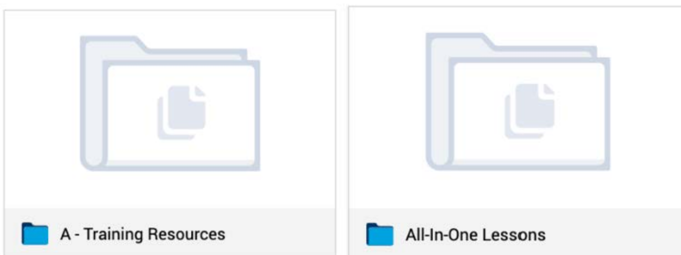
NTTC Self-Study Program



Appendix G: Portal Pathways to Resources

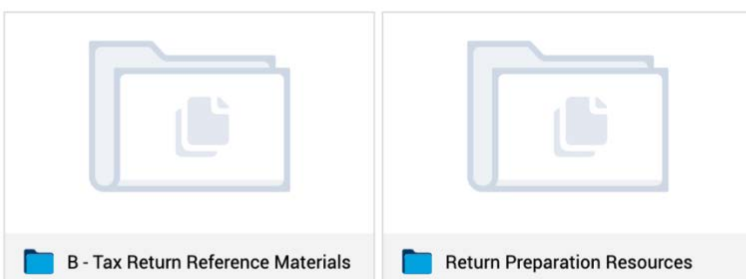
NTTC Training Videos

All-In-One Interactive Lessons



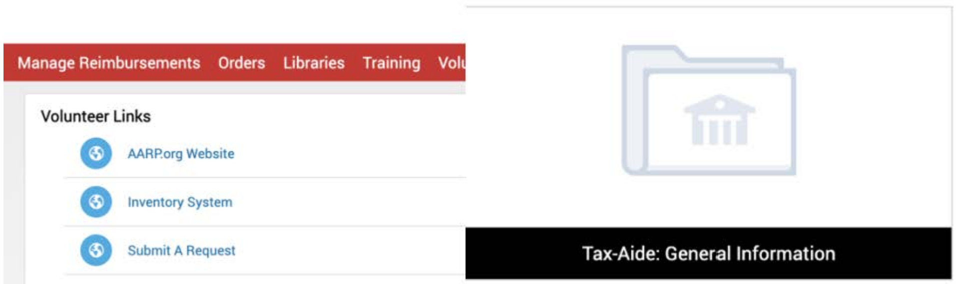
NTTC: Modified 4012

Return Preparation Resources

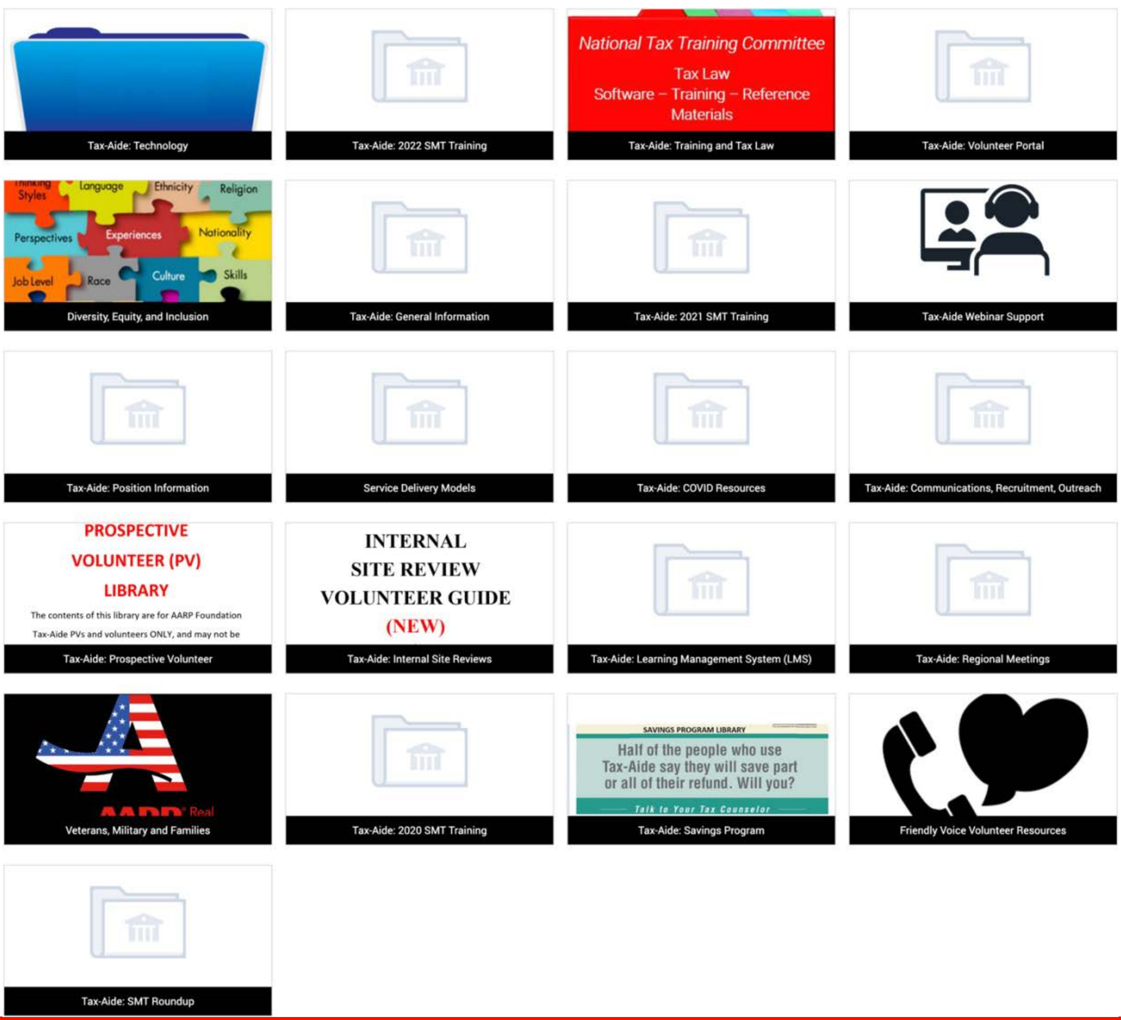


AARP Foundation Tax-Aide Scope Manual

Policy and Procedures Manual of Tax-Aide



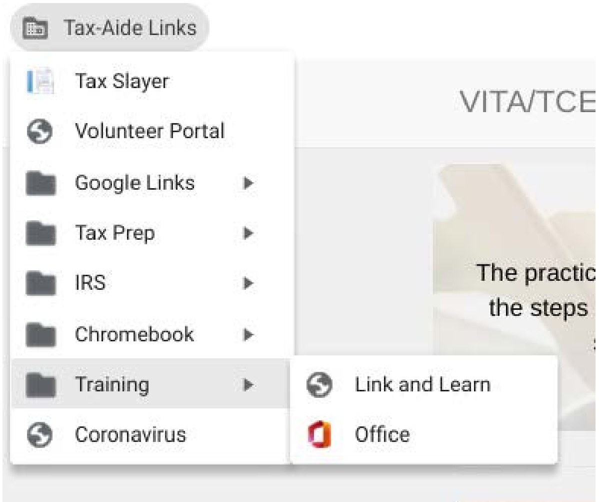
AARP Foundation Portal Libraries (order of folders changes to most recent first)



Appendix H: Office on Chromebook

Follow the steps below to add Office to your Chromebook.

1. Go to the Tax-Aide Links.
2. Click on Training and then on Office.



3. Click on Office.
4. Create an account. It is free.

Appendix I: Workbook Quizzes as Google Forms

The links to the NTTC Workbook Quizzes as Google Forms can be found below. To use these quizzes, you will need a working knowledge of Google Forms. The Google Forms NTTC Training Videos links can be found in Appendix J.

Policy and Procedures Quiz

Scope Quiz

Wages Quiz

Interest Quiz

Dividends Quiz

Self-Employment Quiz

Capital Gains and Losses Quiz

Retirement Quiz

Other Income Quiz

Standard and Itemized Deductions Quiz

Education Benefits Quiz

Earned Income Credit Quiz

Appendix J: Google Forms NTTC Training Videos

If you are new to Google Forms, view the videos in order. If you are familiar with Google Forms, viewing Google Form Making A Copy video will help you use NTTC Workbook Quizzes as Google Forms.

Google Forms Basics

Google Forms Types of Questions

Google Forms Quizzes

Google Forms Multiple Choice Grid

Google Forms Checkbox Grid

Google Forms Sections and Conditional Logic

Google Forms Appearance

Google Form Making A Copy

Google Forms Copy Collaborate Attachment

Google Form Header Size

Google Forms Choice Limit

Appendix K: Glossary

AARP	The Association was called the American Association of Retired Persons, but this was changed in 1999 to AARP
AC	Administration Coordinator (District Level)
ACA	Affordable Care Act
ADS	Administration Specialist - Volunteer member of the State Management Team who works with the State Coordinator to implement and maintain administrative procedures and maintain volunteer and site databases.
AGI	Adjusted Gross Income
AND	Assistant National Director- Staff in the National Office who oversee program operations usually by region including working with volunteers on training, recruitment, and volunteer management issues, and outreach and partnerships
Approving Official	An Instructor who has certified and is appointed by the TRC to certify other volunteers in tax law.
AVR	All Volunteer Roster
ASC	Assistant State Coordinator. A position used in some states to oversee several districts within a specific geographic area. ASCs perform duties delegated by the SC.
CAF	Centralized Authorization File – System that holds Power of Attorney records that have been submitted by the Accountant, Attorney, or Enrolled Agent on behalf of a taxpayer. Used with IRS Form 2848.
CAPS	Computer Assisted Publishing System
CC	Communication Coordinator (District Level)
CF	Client Facilitator - A volunteer who manages the flow of taxpayers at a Tax-Aide site
Conformity	The Internal Revenue Code (IRC) conformity refers to the degree to which state tax codes conform to the federal tax code. Most states conform in some respects but some choose not to adopt all federal provisions. The degree to which different states conform to the IRC can produce significant differences in tax liability from state to state when compared to the federal level.
Consent Forms	IRS carryforward form; the TaxSlayer form allowing the taxpayer to share their information with AARP Foundation; and the Foundation form for taxpayers to consent to receive information about Free AARP Foundation programs.
DB	Database
DC	District Coordinator - Tax-Aide district volunteer leader

District	Tax-Aide geographic entity within a state defined by State Coordinator (county, city, metropolitan sector, etc.)
DMT (DLT)	District Management Team (District Leadership Team)
DPI	Dots per Inch
DVD	Digital Video Disk
EFC	Electronic Filing Center
E-file	Electronic filing of tax returns
EFIN	Electronic Filing Identification Number - is obtained from the IRS and must be associated with one SIDN when ordering *Tax* software
EIC/EITC	Earned Income Tax Credit
EIN	Employer Identification Number
ERO	Electronic Return Originator Volunteer Responsible for E-Filing transmission *a.k.a. Transmitter*
FAQ	Frequently Asked Questions
Flat rate	A fixed reimbursement amount for Counselor/Client Facilitator or leadership expense reimbursement. This is one payment for the entire season.
FPL	Federal poverty level
FRR Form	Flat Rate Request Form used by leaders and non-leaders
FTHBC	First time homebuyer credit
Fulfillment	Unit responsible for fulfilling all requests for AARP publications and printed resources
HTML	Hyper Text Markup Language
Instructor (INS)	A volunteer who is IRS-certified and provides tax and administrative training to other volunteers who assist taxpayers (District Level)
Intake Booklet (13614-C)	Consists of the IRS Intake/Interview Sheet and consent forms
IRS	Internal Revenue Service – the Bureau of the U.S. Treasury Department responsible for the collection of taxes
ITIN	Individual Taxpayer Identification Number
KAP	Konnex Access Process: calls taken by the AARP Call Center from Members or Non- Members concerning some aspect of Tax-Aide. Information is distributed to SCs to handle as appropriate.
LC	Local Coordinator. Tax- Aide volunteer leader who generally supervises Counselors and is responsible to a District Coordinator

MeF System	Modernized e-File System. New tax return processing system recently activated by the IRS.
NLDC	National Leader Development Committee
NLT	National Leadership Team comprised of volunteer chairs of the tax training, technology, operations, and leader development national committees, the ten volunteer Regional Coordinators, and key national program staff
NOC	National Operations Committee
NROC	National Recruitment and Outreach Committee
NTSC	National Technology and Security Committee
NTTC	National Tax Training Committee
PCS	Partnership and Communications Specialist - Volunteer member of the State Management Team who works with the State Coordinator to implement and maintain partnerships, program publicity, and communication activities
PIN	Personal Identification Number - i.e., Self- Select or Practitioners PIN
PPT	PowerPoint file extension - Microsoft Office ’03 and earlier
PPTX	PowerPoint file extension - Microsoft Office ’07 and higher
PTIN	Paid Practitioner Tax Identification Number
QR	Quality review or Quality Reviewer
PVS	Prospective Volunteer Specialist - Volunteer member of the State management team who works with the State Coordinator to meet the State’s recruitment needs.
RC	Regional Coordinator - Tax-Aide volunteer who oversees program operations in a multistate area (region) and who supervises and supports the State Coordinators
Relationship Manager (RM)	IRS SPEC employee responsible for volunteer programs in a territory
Responsible Official (R.O.)	The volunteer(s) within each split-state who has the responsibility to apply for and/or revise IRS e-file applications for one or more sites.
RPA	Regional Partnership/Communications Advisor
RRA	Regional Training Advisor
RTA	Regional Technology Advisor
RUF	Reduced Unnecessary Filing
SBIN	Service Bureau Identification Number
SC	State Coordinator - Tax-Aide volunteer responsible for program operations in a state or split-state

Scope	Defines the tax returns that may and may not be completed by a volunteer Counselor. These topics are covered in IRS volunteer training materials or in Tax-Aide training classes.
SE	Self Employed
SEHI	Self-employed health insurance
SEP	Simplified Employee Pension Plan
SERP	Service-wide Electronic Research Program
Shift Coordinator (SCO)	Tax-Aide volunteers responsible for coordinating and managing all phases of site operations at a specific site during an assigned period of time (shift) acting for the Local Coordinator (LC).
SIDN	Site Identification Number. A unique number assigned to each Tax-Aide site. It is used to identify all returns processed, both paper and e-file, as being associated with a specific site. SIDN's are not transferrable as each one identifies a specific location.
SIMPLE	Savings Incentive Match Plan for Employees – a type of IRA plan
Site	Location where tax assistance is performed.
SPEC	Stakeholder, Partnerships, Education and Communication - IRS Group responsible for volunteer tax assistance programs, including TCE
SPECTRM	IRS SPEC's tool and database used to manage tax assistance volunteer programs.
SMT	Tax-Aide's State Management Team, comprised of SC (State Coordinator), ADS (Administration Specialist), PCS (Partnership and Communications Specialist), TCS (Technology Specialist), and TRS (Training Specialist), and Prospective Volunteer Specialist (PVS), and possibly Assistant State Coordinators (ASC)
SSA	Social Security Administration
SSN	Social Security Number
Stmt	Statements forms (filed with returns)
TaxSlayer	Tax preparation software purchased by IRS for use by Tax-Aide.
TC	Technology Coordinator (District Level)
TCE	IRS SPEC Tax Counseling for the Elderly Program. Also used to identify the grant which supports programs in which volunteers assist low and moderate-income persons age 60 and over, free of charge, in preparation of personal income taxes. Umbrella program for Tax-Aide.
TCS	Technology Specialist - Volunteer member of the State Management Team who implements, maintains and evaluates automated systems for tax preparation and administrative procedures, and may provide volunteer technical training

Territory Manager (T.M.)	IRS SPEC Manager with the responsibility to support both TCE and VITA in a territory.
TIGTA	Treasury Inspector General for Tax Administration - the congressionally mandated oversight and investigatory body within the U.S. Department of Treasury responsible for monitoring the IRS and IRS funded programs such as TCE
TP	Taxpayer; preferred rather than customer or client
TRC	Training Coordinator (District Level)
TRS	Training Specialist - Volunteer member of the State Management Team who plans and implements necessary tax and policy and procedures training for Instructors in the state/ split-state
TSO	TaxSlayer Online software
URL	Uniform Resource Locator. Generally, describes an internet site address.
VITA	Volunteer Income Tax Assistance - Another IRS SPEC grant program which supports programs in which volunteers assist taxpayers free of charge in preparation of taxes with income restrictions and an active emphasis on building financial assets and securing EITC.
VMIS	Volunteer Management Information System. A program management system that was replaced by the Portal.
VRG	Volunteer Resource Guide (Pub 4012 - tax law and tax software operations reference)
VRPP	Volunteer Return Preparation
13614-C	Intake Booklet
13615	Volunteer Standards of Conduct Agreement
4012	Volunteer Resource Guide
4299	Privacy, Confidentiality, and Civil Rights
4491	Training Guide
4942	Health Savings Accounts (HSA)
4961	Volunteer Standards of Conduct – Ethics Training
6744	Test/Retest Booklet

Appendix L: Broken Links

In AARP Foundation Tax-Aide Portal use Submit a Request- Training Tax Training to report broken links in this document.