Drop-Off Model Best Practices and FAQ

In 2022, over 1800 AARP Foundation Tax-Aide sites used the Drop-Off model to provide tax assistance. The questions volunteers asked, the answers they received and the advice they provided when surveyed has been compiled into the following.

Contents

CHOOSING A MODEL

How do I determine that Drop-Off is the model that I can use?

Choosing a service model must be a collaborative decision taking into consideration the requirements of the model, national guidance, local requirements, and volunteer choice.

- Follow your state, local, and site host guidelines to determine which models are available in your area.
- Use the *Choosing a Scanner Free Model* document to determine if Drop-Off is a service model option for your site.
- Determine what the volunteers are willing to do.
- Drop-Off is a low-tech combination of virtual and in-person service. It allows volunteers to work together at the site OR from their homes, depending on their comfort level, while still providing a face-to-face experience for the taxpayer.

Can elements of the scan models be incorporated in a Drop-Off operation?

Yes, if requirements of all incorporated models are followed (e.g., No Visit, One Visit, Two Visit).

Where do I find more details about the Drop-Off model?

Detailed materials and information about the Drop-Off model are in the Volunteer Portal. Libraries Tab > Service Delivery Models > Drop-Off folder.

What is Same Day Drop Off?

Using Same Day Drop Off (SDDO), the taxpayer returns to the site for final quality review and to complete the filing on the same day the hard copy documents are delivered to the site.

Can new volunteers work at a Drop-Off Site?

Yes. The Drop-Off model provides many opportunities that benefit new and experienced volunteers.

- Using the Drop-Off model, leaders can better match returns to a counselor's experience level.
- Return preparation without the taxpayer watching each key stroke can eliminate pressure and stress on volunteers.
- Drop-Off allows more opportunities for consultation and research on complex returns.

I would use the Drop-Off model but keeping the taxpayer's original documents keeps me awake at night. I do not want the responsibility. What can I do?

- The Drop-Off model requires that we take possession of the taxpayer's documents. Taxpayers should be encouraged to bring in copies of their documents, rather than originals, but doing so is not a requirement.
- Sites with photocopiers can copy taxpayer documents, return the originals to the taxpayer, and then follow the Drop-Off process using the copied documents. If using this method, all security

requirements for purging memory in the photocopier must be followed. See the Blue Technology folder for information on clearing printer / photocopier memory. **The purchase of a photocopier for this purpose is not allowed.**

- Sites willing to use a scanner can scan the original taxpayer documents and immediately print the scanned images. Return the original documents to the taxpayer and the Drop-Off process is used with the printed copies. The scanned image files are saved to the Chromebook only for as long as it takes to print them and then they are immediately deleted. Once deleted, the trash needs to be emptied to complete the deletion of the scanned files. If using this method, all security requirements for scanner use and file deletion must be followed. See the Scan Model requirements in the Volunteer Portal for detailed information (Libraries > Service Delivery Models > Scan Models). **The purchase of a scanner for this purpose is not allowed,** however AARP Foundation Tax-Aide has approved scanners that can be shipped to you. Contact your leadership chain for information on obtaining a scanner.

DROP-OFF REQUIREMENTS

Site Plans

Last year I submitted a site plan, do I need a new one this year?

No. Site Plans are no longer needed.

My site did not use Drop-Off last year, do I need to submit a Drop-Off Site Plan to use Drop-Off this year?

No. Drop-Off Site Plans are no longer needed.

Organization System

What is the organization system?

The organization system identifies where each taxpayer document envelope is at any given time. The organizational system tracks where each taxpayer document envelope is located and who has possession of it; this information remains with the Local Coordinator or his/her designee. In contrast, the Document Inventory Checklist tracks who has accessed the documents and always remains with the taxpayer envelope. More information about the organization system can be found in the Drop Off Model Best Practices and FAQ document located in the Volunteer Portal Libraries > Service Delivery Models > Drop-Off Model.

Is the organization system a new requirement this year?

No, it is not a new requirement. The organization system was part of last year's Drop-Off requirements but not all sites implemented it. This year we are putting more emphasis on the requirement and providing more guidance to help site leaders better understand what is expected.

Why do we need an organization system?

The organization system is needed to avoid envelopes being misplaced, temporarily or permanently.

Doesn’t the Document Inventory Checklist take keep track of everything?

The Document Inventory Checklist remains attached to the envelope containing the documents on the Checklist. When taxpayer document envelopes are removed from secure storage, the information logged on the Document Inventory Checklist is not available to the site leaders. The organization system provides site leaders a separate record reflecting who has possession of the documents and where the documents were taken.

What can happen if my site does not have an organization system?

Sites that did not have an organization system in place experienced incidents of lost / missing taxpayer document envelopes. There were incidents in which the taxpayer document envelopes:

- could not be located when the taxpayer arrived to finalize their return
- were misfiled, making them difficult to locate
- were marked with an incorrect taxpayer name, making them difficult to locate.

Is there a template for the organization system?

There is no template for the organization system. Site leaders should design a system that best fits their site’s preferences and practices.

What information should the organization system contain?

A site’s organization system (e.g., a list or table) should include space to enter:

- taxpayer’s name
- date on which the document envelope is removed or returned to the secure storage
- name or initials of volunteer removing or returning the document envelope
- where the document envelope is being taken (if it is removed from the site’s secure storage) (e.g., (to volunteer’s home for quality review”)
- identification of where the document envelope is placed in the site's secure storage container each time the envelope is returned to secure storage (e.g., if using a two-drawer file cabinet, “top drawer.”

What happens if my site does not implement an organization system for Drop-Off returns?

The organization system is a Drop-Off model requirement and is an important part of protecting taxpayers’ information and data. As a Drop-Off requirement, the organization system is a Tax-Aide procedure that must be followed.

Who is responsible for updating the organization system?

The site leader is responsible for designing an organization system most compatible with the site’s practices. Once the system is designed, site leaders should train volunteers on what the organization system is, how to use and update the system, and the importance of keeping the system up to date. Site leaders should determine how best to ensure their organization system is always up to date.

Secure Storage

Is secure storage needed for returns being prepared using Same Day Drop Off?

Yes, sites using Same Day Drop Off must have secure storage for taxpayer document envelopes that are not being actively used by a Counselor or Quality reviewer to prepare or quality review a return. If a taxpayer fails to return as scheduled to finalize their return on the day documents are received, the site must have a means of securely storing the documents until the taxpayer returns to the site.

Can I store taxpayer documents in the trunk of my car if secure storage is not available at the site?

No, the trunk of a car does not meet Tax-Aide's definition of "secure storage" and is not considered a safe place for storage in any situation other than transporting the documents for off-site preparation and quality review.

If a volunteer takes taxpayer documents home, do they need to place them in locked storage?

Reasonable effort must be made to keep the information safe and meet Tax-Aide's standards of "secure storage." Off-site storage should adhere to the same principles as on-site storage (accessible only to Tax-Aide volunteers, lockable, and largely unmovable, for example: a locking desk drawer or locking cabinet).

Will volunteers be reimbursed for reasonable costs associated with storage of documents (e.g., locking storage cabinet)?

Yes. Locking storage equipment at the site is a reimbursable expense. Volunteers should use Expense Code RF-Z for reimbursement for purchase of a locking storage cabinet/container. **Please note that locking storage equipment for a volunteer's home is not a reimbursable expense.**

PRE-APPOINTMENT

Are sites required to use a pre-appointment packet?

No, pre-appointment packets are not required. Sites that have used them in past tax seasons have reported that the packets benefit taxpayers and volunteers.

Why should I use a pre-appointment packet?

Pre-appointment packets allow taxpayers to prepare their documentation, including the Tax-Aide 13614-C form (Intake Booklet), prior to arriving for their appointment, thus reducing the time spent on-site.

Volunteers report that taxpayers who prepare their tax documents before their appointment shorten the amount of time they will have to remain at the site and allows taxpayer interactions to be completed in less time. Overall, a pre-appointment packet may also allow sites to increase the number of taxpayers served.

What is in a pre-appointment packet?

A pre-appointment packet, at a minimum, contains information on the return preparation process and all required forms that we ask the taxpayer to fill out during their appointment. It can also contain supplemental worksheets that allow the taxpayer to summarize their tax information. See the Drop-Off Pre-Appointment Packet Folder in the Volunteer Portal Libraries for suggested packet contents. *Service Delivery Models folder > Drop-Off > Forms*.

Can I mail the pre-appointment packet?

Yes. If there no local pick-up option is available, pre-appointment packets can be mailed to the taxpayers. The envelopes and postage for mailing are reimbursed as code 'Z' on a leader's reimbursement request.

How are pre-appointment packets distributed?

In past seasons, the distribution method for pre-appointment packets varied based on site needs and support. When making an appointment, taxpayers were told how to obtain a pre-appointment packet. Examples of the methods used were:

<u>Site Pick-up:</u> Taxpayers were asked to come to the site during operating hours to pick up a packet. These packets were in a box or basket outside the site doors or with the CF at the point of entry.

<u>Host Pick-up:</u> With assistance and approval of the site host, pre-appointment packets were left with the host staff or in a specific area of the host's facility. Taxpayers received directions where to locate the packets.

<u>Mail:</u> Pre-appointment packets were sent using US Mail. The taxpayer's mailing address was obtained during the appointment making process.

APPOINTMENTS

Are appointments needed for a Drop-Off site?

Appointment only sites are no longer required. Sites may operate by allowing walk-in service.

What can we do to avoid no-shows?

- Have Client Facilitators (or Support Facilitators) place a reminder call to the taxpayer two or three days before the appointment. These calls, which must follow Tax-Aide policies and guidelines, help prompt taxpayers to gather their documents and fill out pre-appointment forms. Additionally, those taxpayers that have already had their return completed, can tell the volunteers that they will not be present, freeing up a slot for someone on the wait list.
- Make both appointments at the same time. When taxpayers contact the site for their first appointment, make the second one at the same time.
- Provide a completed appointment card, printed on a brightly colored piece of paper, to the taxpayer before they leave their first appointment. See *Appointment Card – 3 Up* and *Appointment Card – 6 Up* in the Volunteer Portal Libraries for examples. *Service Models folder > Drop-Off > Forms* folder.

Site Activity Log

Is there still a separate Drop-Off Site Activity Log?

No, there is only one Site Activity Log. The new Site Activity Log captures all required information needed for Drop-Off returns, scan model returns, and in-person returns.

Can we modify the Site Activity Log?

Yes, sites may modify the Site Activity Log. The Log will be available in the Volunteer Portal in electronic format. Not all columns may be edited. Instructions for editing the file will be found on page 2 of the document.

Do we have to use an on-line version of the Site Activity Log?

No, sites may use hard copy (paper) versions of the Site Activity Log.

Do we have to print out hard copies of the Site Activity Log or can it be ordered in the Portal?

The Site Activity Log can be ordered in the Volunteer Portal by going to the Orders tab, just as other site materials are ordered.

Who keeps the Site Activity Log at the end of the process?

The LC or ERO keep all Site Activity Logs until end of calendar year. Paper Site Activity Logs should be shredded at the end of the calendar year. Sites using digital Site Activity Logs should delete all electronic/digital copies at the end of the calendar year.

Form 14446

Is the Form 14446 still required for Drop-Off?

No, the IRS Form 14446 is NO LONGER required for Tax-Aide sites using the Drop-Off model.

Document Inventory Checklist

Last year we had to use the Document Inventory Checklist for all taxpayers using the Drop-Off process, is that still a requirement?

Yes, the Document Inventory Checklist is required for each taxpayer whose return is prepared using the Drop-Off model.

Is the Document Inventory Checklist required if a site is using Same Day Drop Off?

Yes. The Document Inventory Checklist is required for each taxpayer whose return is prepared using Same Day Drop Off.

Last year, CFs were not allowed to fill out the Document Inventory Checklist. Has that changed?

Yes, that has changed. This year, Client Facilitators are allowed to begin filling out page 1 of the Document Inventory Checklist while they are assisting taxpayers filling out the Tax-Aide 13614-C (Intake Booklet). A certified Counselor must review the Document Inventory Checklist and must complete the required volunteer signature block on page 2 of the Checklist.

Can a Client Facilitator complete the Document Inventory Checklist in its entirety – pages 1 and 2?

No. The Client Facilitator may begin filling out page 1 of the Checklist while they are assisting taxpayers filling out the 13614-C Intake Booklet). Only a certified Counselor may obtain the taxpayer's signature in the "Document Receipt and Destruction Approval" block on page 2 of the Checklist. The volunteer signature required on page 2 of the Checklist must be that of a certified Counselor.

Why can't a Client Facilitator complete the Document Inventory Checklist pages 1 and 2 without involving a Counselor?

A certified Counselor must review the Document Inventory Checklist with the taxpayer during the intake interview to ensure that the return is in scope and that we have all documents and information needed to prepare the return. These are tasks that only a certified Counselor is permitted to perform.

Who keeps the Document Inventory Checklist at the end of the process?

The LC keeps all Document Inventory Checklists until end of calendar year. The checklists should be shredded at the end of the calendar year.

IRS Form 15273 – VITA/TCE Site Plan

Must a site that plans to use the Drop-Off Model prepare and submit an IRS Form 15273?

The Form 15273 no longer exists, IRS has combined it with Form 15272. What was the 15273 is now pages 3 and for the Form 15272; information regarding the Form 15272 is provided below.

IRS Form 15272 – VITA/TCE Site Security Plan

Must a site that plans to use the Drop-Off Model complete an IRS Form 15272?

Yes, the IRS Form 15272 – VITA/TCE Site Security Plan is required for all Tax-Aide sites, regardless of the service delivery model used.

What information do I put in the Form 15272?

Like last year, a template will be provided for Form 15272. Each site must complete the site-specific information required on the template and submit the completed 15272 – signed by the Local Coordinator – to SPEC in accordance with the process defined by local leadership. The template will be in the "Form 15272" subfolder of the Service Delivery Models folder within the Portal Libraries

Where do I send my completed Form 15272?

Information about where to send your site's completed Form 15272 will be provided in the Form 15272 Instruction document that will be posted in the "Form 15272" subfolder within the Service Delivery Models folder in the Portal Libraries.

TAXPAYER INFORMATION

What do I do if a full SSN is not shown on any of the taxpayer's documents, they do not bring a copy, or no copier is available at the site?

Verify the taxpayer(s) SSN according to Tax-Aide policies and local practices. Do not keep original Social Security cards. Record the SSN(s) at the bottom of page 3 of the 13614-C (Tax-Aide Intake Booklet). Have the taxpayer initial the written record to confirm accuracy of the handwritten SSN.

How do we handle taxpayer ID's?

Check all taxpayer ID's and note verification on page 3 of the Intake Booklet. If your state requires TSO input of ID information, make a copy of ID, or write all data on page 3 of the Intake Booklet and have taxpayer initial the written record.

The taxpayer wants direct deposit or direct debit but did not bring a voided check?

Follow Tax-Aide policy and local return processes for bank account verification when a voided check is not available. Write all data on page 3 of the booklet and have taxpayer initial the written record.

What if the taxpayer does not have an email address to put on the Document Inventory Checklist?

Ideally, the taxpayer would provide an email address to facilitate follow-up communications, including appointment reminders. If the taxpayer does not have an email address, then we need to provide them the phone contact information that we will be using – Caller ID or a blocked number. This information should also be in the cover sheet addressing the site process if a pre-appointment packet is used.

I don't want to give taxpayers access to my personal phone number, how do I contact them by phone?

Volunteers can use their site's Google Voice account to call taxpayers or use the Google Meet phone feature associated with their aarpfoundation.org Google accounts.

SITE PROCESS

Can taxpayers be given a review/signature appointment for later in the same day they have dropped off their documents?

Yes. This model is sometimes called "Same Day Drop-Off (SDDO)." Schedule the second appointment late enough in the day to discourage taxpayers from waiting around. To minimize contact between taxpayers, avoid scheduling intakes within the same period.

How do I avoid having to drive all over town dropping off taxpayer envelopes when the volunteers choose to work from home?

Methods previously used by Drop-Off sites include:

- Volunteers come to the site after all taxpayers have completed document drop off to check out the taxpayer document envelopes. Exchange between Counselor and QR can be accomplished by each volunteer with the QR returning the completed envelopes to secure storage.
- Group volunteers working from home in teams to facilitate exchange of envelopes between themselves.
- Designate one volunteer who agrees to be courier. They are responsible for document transfer to the Counselor, to the QR, and back to secure storage.

Which volunteer positions may be used as a document envelope courier?

Any Tax-Aide volunteer may serve as a taxpayer document envelope courier provided the volunteer has passed the Intake/Interview and Quality Review test on Link & Learn and completed all other certification requirements for their position.

Can a Technical Coordinator (TC) or a Client Facilitator (CF) be used as a document envelope courier?

Any Tax-Aide volunteer may serve as a taxpayer document envelope courier provided the volunteer has passed the Intake/Interview and Quality Review test on Link & Learn and completed all other certification requirements for their position.