

## Friends & Family Guidance

Under the IRS “Friends & Family” benefit, Volunteer Tax-Aide Counselors may use the IRS provided tax preparation software to prepare their own federal and state tax returns and the returns of immediate family members or close friends with whom the Counselor has a strong ongoing relationship. If the Counselor chooses to use the IRS provided tax preparation software to prepare an out-of-scope return and/or is preparing the return outside of AARP Foundation Tax-Aide Policies and Procedures, they are no longer acting as a representative of the AARP Foundation Tax-Aide program and are thus not protected by the Volunteer Protection Act of 1997, nor by AARP Foundation. Volunteers who choose to utilize the Friends & Family benefit are still required to use a secured network router that meets the specifications set forth in Section 8 of the Policy & Procedure manual and an AARP Foundation provided Chromebook. Additionally, any returns prepared at a non-Tax-Aide site must be electronically filed, unless there is a reason the taxpayer needs to paper file federal or state taxes, and the home router requirements in Chapter 8 must be met before accessing the associated network.

Volunteers should be confident in their knowledge of an out-of-scope topic before attempting to prepare a return that addresses that topic. A quality review of in-scope returns by a second Counselor at the site is encouraged, even though the close friend or family-member may not be involved in the review process. Volunteers are strongly encouraged to recommend that friends and family visit an actual Tax-Aide site to have their returns prepared. Tax-Aide Counselors who prepare friends and family taxes that are in-scope and in accordance with AARP Foundation Tax-Aide Policies and Procedure will remain under the protection of the Volunteer Protection Act of 1997 and by AARP Foundation.

All family and friend returns must be designated with an F&F Return Tag.