

# **National Tax Training Committee**

## **Tax-Aide Mentor and Trainer Self-Study Guide**

**Tax Year 2022**

**AARP** Foundation<sup>®</sup>  
Tax-Aide

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## Individual and Small Group Study

The Self-Study Program is a self-directed curriculum. It allows two training approaches:

- Individual or solo students are allowed to fit Self-Study into their learning style and their personal time availability.
- Small groups of two to six students are organized to meet either in person or virtually.

The Self-Study Program is a good training method to prepare new and returning Tax-Aide counselors. It may be helpful in smaller, rural, and larger communities.

## Mentors and Trainers

This guide is for mentors and Trainers, and other local and district volunteers, that will deal with the self-study students. It encourages them to be creative and flexible in the ways they support the self-study students. The student and mentor roles are different from Instructor led traditional classroom and lecture experiences.<sup>1</sup>

Expect students to exercise their preferences in approaching their learning process.

## Attributes of Self-Study

- The Self-Study curriculum encourages students to be “self-directed” and to exercise control over their learning decisions.
- Students that are not motivated to self-regulate and self-evaluate their learning activities should consider changing to Tax-Aide local instructor-led classroom training.
- For Tax-Aide learners adult learning principles<sup>2</sup> apply to Self-Study students as they dig in to study and work the exercises. Mentors and instructors respect learners by enabling them to try and to err without feeling threatened or put down, even when they make mistakes.
- Mentors and Trainers act as supporting guides, but it’s up to the individual learner to take self-initiative.
- Homework (pre-session assignments is a core ingredient to the learning method for small group self-study. Volunteer students that fall behind on their homework are more likely to drop out.

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<sup>1</sup> The NTTC provides training resources for Instructor led classrooms. The NTTC Training Handbook gives guidance to Instructors, Mentors, Trainers, and other local and district training.

<sup>2</sup> There is a multitude of online literature addressing adult learning theory. Some internet keywords are: “adult learning principles”, “self-directed learning”, “andragogy”, and “Malcolm Knowles”.

- Both individual and small group study follow the same curriculum where Practice Lab exercises are the primary activity-based learning tool that are prepared in TaxSlayer software. The exercises are short and focused, and rely on prerecorded videos, the [NTTC-4012](#), [NTTC-4491](#), and [IRS Link & Learn eLearning](#).
- Mentors can host Office Hours sessions over Google Meet or in Lab sessions which can be available to help Self-Study students at convenient times.  
Hint: Expect some self-study students to have jobs, or they might be part or full time college students, and may not be retirees.
- The self-study student's software and analytical application skills increase with experience as they use the resource materials and prepare the exercises in Practice Lab/TaxSlayer. This is similar to "on-the-job" training.

## Self-Study Materials

- Documents are in the Volunteer Portal:
  - New Prospective Volunteers will find Self-Study in:  
Libraries > Tax-Aide: Prospective Volunteer > B. Resources > Self-Study Program
  - Returning Counselors will find Self-Study in the **red folder**:  
Libraries > Tax-Aide: Training and Tax Law > A - Training Resources > Self Study
- Documents are mirrored in links to AARP Foundation - NTTC Google Drive Shared Drive Folders.
- For 2022 the Training and Tax Law library will have five documents.
  - **NTTC Self-Study Part One - Getting Started** (intended for new volunteers)
  - **NTTC Self-Study Part Two - Preparing for Certification** (intended for new and returning volunteers)
  - **NTTC Self-Study Part Three - Master Counselor Lessons** (selections for experienced Counselors)
  - **Tax-Aide Mentor and Trainer Guide for Self-Study**
  - **Counselor Resources for Self-Study** (includes answers to the exercises)

## Self-directed Learning - Self-Study

The self-directed learning process for solo students is contained in **Part One - Getting Started**, **Part Two - Preparing for Certification**, and **Counselor Resources for Self-Study** documents. With the help of the student's mentor and local Tax-Aide team, they should be able to study and follow the instructions in the documents. If the student struggles with the learning process, they may be better served by moving to a small self-study group or being scheduled into an Instructor led, classroom learning environment. Solo students should be self-directing their schedule and their own learning times. A mentor can guide them with their expected targets for completing the training and the requirements for passing certification.

## Self-directed Small Group Learning - Self-Study

Self-directed students can join into small groups where the members are in control of the group's learning process. The group determines their schedule and shares in running the discussion. The group members can easily share effective evaluation and feedback while sharing insights by discovering a variety of approaches to situations.

The group schedules their meeting times and members, however, they study the resource materials and work through the Practice Lab exercises outside on their own time. Group members may want to consider establishing a collaboration sharing group using Google products. This would be optional and should require the group members to use their initiative. The mentor can guide them with the expected targets for completing the training and passing the requirements for certification.

## Suggested Schedule and Lessons

This example schedule shows a two or three week program for Self-Study Parts One and Two. Depending on the student's ability, it could take 40 hours or more to complete. This includes the self-study Practice Lab exercises and the learning references. The students and the mentor are free to modify the proposed learning schedule to fit their student's needs.

Sessions may be in-person or online with Google Meet. The course materials including Practice Lab and Link & Learn can be accessed by Chromebooks, most PCs and Apple Mac web browsers.

Example: [Small Group Training Sample Course Schedule](#)

| <b>Example: Small Group Training Course Schedule TY22</b> |   |                                  |   |
|---|---|----------------------------------|---|
| <b>Session</b>  |   | <b>Lessons Covered</b>           | <b>Comments</b>   |
| <b>Orientation</b>  |   |                                  | <a href="#">Welcome-New-Volunteers-video</a>                    |
|   |   |                                  | <a href="#">Intro-Federal-Income-Tax-video</a>                  |
|   | <b>Introduction</b>                                     |                                  |   |
|   |   | Course Introduction              | <a href="#">NTTC-4012</a> (inside front cover & Tab B-1 ... B3) |
|   |   |                                  | Intake/Interview > <a href="#">NTTC-4012</a><br>Tab B4 ... B6   |
|   |   |                                  | <a href="#">Instructions for Accessing Practice Lab ...</a>     |
|   | <b>Introduce: Self-Study Part One - Getting Started</b> |                                  |   |
|   | <b>Homework Lessons Assigned for Next Session</b>       |                                  |   |
|   |   | Wages Income                     |   |
|   |   | Interest Income                  |   |
|   |   | Dividend Income                  |   |
|   |   | Alimony Received (Income)        |   |
|   |   | Unemployment Compensation Income |   |
| <b>Session 1</b>  | <b>Review homework</b>                                  |                                  | Optional additional activity                                    |
|   | <b>Homework Lessons Assigned for Next Session</b>       |                                  |   |
|   |   | Social Security Income           |   |
|   |   | IRA Distribution                 |   |
|   |   | Early Retirement Distribution    |   |
|   |   | Educator Expense                 |   |
|   |   | Alimony Paid                     |   |
|   |   | IRA Contribution                 |   |
|   |   | Student Loan Interest Adjustment |   |
| <b>Office Hours</b>                                       | <b>Students direct Q/A</b>                              |                                  |   |
| <b>Session 2</b>  | <b>Review homework</b>                                  |                                  | Optional additional activity                                    |
|   | <b>Homework Lessons Assigned for Next Session</b>       |                                  |   |
|   |   | Qualifying Child/Relative Tool   |   |
|   |   | Dependency Quiz                  |   |

|                     |   |                                  |                              |
|---------------------|---|----------------------------------|------------------------------|
|                     |   | Filing Status Quiz               |                              |
|                     |   | Child Tax Credit                 |                              |
|                     |   | Earned Income Credit             |                              |
|                     |   | Finishing the Return             |                              |
| <b>Office Hours</b> | <b>Students direct Q/A</b>                        |                                  |                              |
| <b>Session 3</b>    | <b>Review homework</b>                            |                                  | Optional additional activity |
|                     | <b>Homework Lessons Assigned for Next Session</b> |                                  |                              |
|                     |   | Filing Basics                    |                              |
|                     |   | Filing Status                    |                              |
|                     |   | Dependents                       |                              |
|                     |   | Unique Filing Situations         |                              |
|                     |   | Income- Capital Gain or Loss     |                              |
|                     |   | Income- Rental                   |                              |
| <b>Session 4</b>    | <b>Review homework</b>                            |                                  | Optional additional activity |
|                     | <b>Homework Lessons Assigned for Next Session</b> |                                  |                              |
|                     |   | Income- Retirement               |                              |
|                     |   | Standard and Itemized Deductions |                              |
|                     |   | Child and Dependent Care         |                              |
|                     |   | Education Credits                |                              |
|                     |   | Foreign Tax Credit               |                              |
|                     |   | Miscellaneous Tax Credits        |                              |
| <b>Office Hours</b> | <b>Students direct Q/A</b>                        |                                  |                              |
| <b>Session 5</b>    | <b>Review homework</b>                            |                                  | Optional additional activity |
|                     | <b>Homework Lessons Assigned for Next Session</b> |                                  |                              |
|                     |   | Premium Tax Credit               |                              |
|                     |   | Other Taxes                      |                              |
|                     |   | Refundable Credits               |                              |
|                     |   | Completing and Filing a Return   |                              |
|                     |   | Local and State Issues           |                              |
| <b>Office Hours</b> | <b>Students direct Q/A</b>                        |                                  |                              |
| <b>Session 6</b>    | <b>Review homework</b>                            |                                  | Optional additional activity |
|                     |   |                                  | Local and State Issues       |
|                     |   |                                  | Taking the IRS Advanced Test |
|                     |   |                                  | Certification                |

## Homework Assignments:

Offline work between in-person meetings where the Counselor completes the four elements of the lesson using the resources listed.

- Review the suggested training videos
- Find and review the [NTTC-4012](#) (Pub 4012)
- Complete the Exercises (using Practice Lab)
- Complete the **Skills Workout** in **Link & Learn** and review the [NTTC-4491](#) (Pub 4491)

## Example: Study Session

Start by following this outline:

- Mentor/Leader opens by asking “How did it go with the homework?”
- Mentor/Leader- continues with a short discussion of key learning objectives for the Income Wages Interest, etc. Then hands control over to the group.
- Income – Wages by student 1
- Income – Interest by student 2
- Income – Dividends by student 3
- Income – State and Local Tax Refund by student 4
- Income – Alimony Received by student 5
- Income - Capital Gains or Loss by student 6

After the wrap up of the lessons of the class, the group gets their assignments for the next session.

- Expect the homework or offline work to consume more time than online or group meeting time – 3 hours of homework time will prepare a student for 1 hour of group time.
- Remember to plan for State and Local Tax training and consider treating it as a separate and locally developed addition to the Self-Study Program.

## Example: When Mentor moderates Study Session

Stimulate student involvement by asking questions:

1. What did you read or watch before you started the TaxSlayer exercise?
2. Where in the *Volunteer Resource Guide, Pub 4012 - NTTC Modified* did you search for guidance?
3. Did you research the question or topic in the tax law, in particular, the *Training Guide Pub 4491 – NTTC Modified*?
4. What is your favorite way to search or navigate through the Resource Guide (P4012) or Training Guide (P4491)? Do you use the Table of Contents, Index, or (P4012) Tab O Navigation links?
5. Do you want a demonstration on searching through the tools? (Maybe

suggest a training video.)

6. Do you use a paper version or an electronic PDF version of the key documents? Which is easiest for you to use?
7. Have you tried the [IRS Interactive Tax Assistant \(ITA\)](#)? In what situations have you found the ITA useful?
8. Have you tried finding IRS documents or answers to your questions at [IRS.GOV](#)?

## Intake/Interview and Quality Review

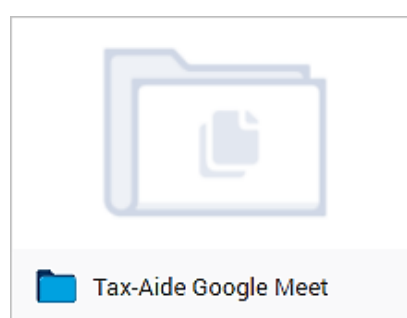
The best Counselor training for Intake/interview and Quality Review is with activity based role playing. This works well in self-study small group sessions. The group members can trade off role playing with one another so they can practice a hypothetical taxpayer interview. Also the [NTTC-4012](#) has interview questions for students (Counselors) to use on some of the more important taxpayer situations.

Independent study, solo students will miss out on role playing, so the local and district should consider inviting self-study students in a separate session on Google Meet or in person. The IRS Publication 5101, Intake/Interview and Quality Review is useful

## Google Meet

Google Meet is an easy-to-use application that is available to every Tax-Aide volunteer and is especially effective for small virtual meetings.

The Portal has references to help with Google Meet are in the Portal:



*Portal Libraries > Tax-Aide Webinar Support > Tax-Aide Google Meet*

- Find: [Google Meet Instructions for Tax-Aide](#). This is a good place to start.
- To get comfortable with Google Meet, set up a “practice” Google Meet session prior to starting serious training.
- An online session should not exceed two hours.

## Role of Trainers and Instructors:

Use this document, the current **Tax-Aide Mentor and Trainer Guide for Self-Study**, as a key reference document.

- A local trainer should follow up with and advise the local training organization, Mentors, and small group leaders.
- Support online Office Hours, or drop-in Lab activities, as they can provide Mentors and students a vehicle to answer questions.
- Classroom Instructors may use the Self-Study Program with larger training sessions. Recognize that the Self-Study Program follows homework-based learning.

## Organize and track the self-study participants

A Mentor or trainer should follow and keep track of the small group members.

- Who are the participants?
- Name, telephone, email, registered with AARP.org and Tax-Aide (Prospective Volunteer), availability for meetings?
- Who is attending the group sessions? Is someone following up Tron absences.
- Who has completed which parts of the Certification requirements?

## IRS Certification Tests, Tools, and eLearning

[https://www.linklearncertification.com/d/:](https://www.linklearncertification.com/d/)



### Certification Tests

### Instructor Tools

### Quick Links

- Self-Study students should follow the same requirements as classroom students
  - Pass Volunteer Standards of Conduct, Intake and Interview and Quality Review, and Advanced tests– Link & Learn.
  - Complete proficiency exercises assigned by the State Coordinator.
  - Complete required LMS courses.
- Every Counselor needs to individually satisfy the Certification tests and exercises.
- Self-study students need to Individually complete the required state or district's required proficiency exercises.
- Students should use Link & Learn Central to electronically sign their Volunteer Agreement.

## Mentor or Trainer Checklist

Does the learner (student) know how to contact their Mentor (or an assigned trainer)?

- Has the Mentor determined (formal or informal) an expectation, evaluation and feedback process for their students?
  - Expectations, time and dates?
  - Focus on Student's needs ... computer, database access, (is everything working for them or are they lost)?
  - Are the students using their Self-Study Counselor Progress Sheet?
- Has the student accessed Practice Lab?
  - Established their account?
  - Started their first return?
- Has the Student set up their Link & Learn account?
  - Accessed VITA/TCE Central?
  - Saved their password and username in a secure place?
  - Accessed Link & Learn Lessons and Skills Workout
- Has the Student printed out their Self-Study Counselor Resource?
  - Are they accessing the Volunteer Portal?
- Has their District/State added them as Prospective Volunteers?
- Have the students been coached on good test taking skills?