

2023-2024 Policy and Procedures List of Updates

2. Volunteer Training and Testing Below are required Learning Management System (LMS)/e-courses for all volunteers: Technology and Security Policies and Procedures

3.8.2 IRS Link & Learn Test Taking Methods All IRS certification tests must be taken via the IRS Link & Learn site. Volunteers may complete these tests on paper using Form 6744 but must enter their answers in the electronic tests within Link & Learn. It is recommended that LCs and SCOs prepare for the IRS Site Coordinator Test by referencing the Site Coordinator training module in Link & Learn. The required IRS tests may be taken at home.

3.8.3 Process for Taking Tests Through Link & Learn Tests must be taken using Link & Learn and are scored by the software program. Volunteers must electronically sign the Form 13615 -- Volunteer Standards of Conduct Agreement when their tests or retests are completed. Note that Volunteers may take the tests on paper using Form 6744, but their answers must be entered in the electronic tests within Link & Learn. A pass/fail indicator will print on the form for each test. Local Coordinators and Shift Coordinators must follow the provisions set forth in section 3.6.3 of the manual, as the Required Annual Local Coordinator training e-course and test is to be completed outside of Link & Learn. The printed form or a PDF version is to be given or emailed to the Approving Official who must verify volunteer identification and review and sign the form. The certifications reported on the form are to be entered in the volunteer's record in the Portal per the provisions of paragraph 3.9.

3.9 Recording Certification All AARP Foundation Tax-Aide volunteers must be in the Portal. The certifications for each volunteer are logged in the Portal and are due by the first Monday of February each year. Certifications must be updated if changes occur between the February due date and May 1 when the records are locked. Each State Coordinator will establish a process that ensures the recording of volunteer certifications is completed using the tools provided by the National Office. The process must include the designation of one or more specific Volunteer Leaders, as Approving Officials, to record the certification levels of all volunteers and the appointment of a member of the SMT to oversee the process and to ensure that reporting is complete and deadlines are met.

4.2 Scope Resources An official scope poster is available from the Material Ordering System and must be posted at the site (see Section 7.4.2.7). This training program is in the Tax-Aide: Training & Tax Law library. The *Scope Manual* shall be available in either printed or electronic form to all Counselors at a site. The Tax-Aide Scope Manual is tax-year specific, and the proper year must be used when preparing a return.

4.4.1 Correct Year Intake Booklet The correct year AARP Foundation Tax-Aide Intake Booklet *must* be completed by the taxpayer for every tax return, even if the taxpayer says that there have been no changes in circumstances since the prior year return was prepared. The Counselor must use the form as part of the interview process, noting any changes or new information on the form. When necessary or appropriate, the Client Facilitator and/or the

Counselor may assist the taxpayer in completing the Intake Booklet. Counselors or Client Facilitators must not put their names in the Intake Booklet.

4.4.4 IRS Form 8879 Signatures In Person: The taxpayer (or their representative) must be in the Counselor’s presence for the intake interview, while the return is prepared and quality reviewed, for final review of the return, and to sign the IRS Form 8879. For married filing a joint return, Local Coordinator **or Shift Coordinator** discretion is needed if only one taxpayer is present at the time the return is prepared; taxpayer and spouse must still sign the IRS Form 8879. State Coordinators may set a state-wide policy regarding joint return signatures. For information on the process in situations where a Power of Attorney is present, please reference section 7.5.3.

Drop-Off Model: Taxpayers (or their representative) interact with Counselors in person for the intake interview. Counselors contact taxpayers via phone or Counselor’s aarpfoundation.org Gmail accounts, or Google Meet video conference if questions arise or more information is needed during return preparation. Final review of the return with taxpayer and signing of the IRS Form 8879 take place during an in-person meeting between Counselor and taxpayer (or their representative). For married filing a joint return, Local Coordinator **or Shift Coordinator** discretion is needed if only one taxpayer is present at the time the return is finalized; taxpayer and spouse must still sign the IRS Form 8879. State Coordinators may set a state-wide policy regarding joint return signatures. For information on the process in situations where a Power of Attorney is present, please reference section 7.5.3.

Two Visit Scan Model: Taxpayers (or their representative) interact with Counselors in person for the intake interview. Counselors contact taxpayers via phone or Counselor’s aarpfoundation.org Gmail accounts, or Google Meet video conference if questions arise or more information is needed during return preparation. Final review of the return with taxpayer and signing of the IRS Form 8879 take place during an in-person meeting between Counselor and taxpayer (or their representative). For married filing a joint return, Local Coordinator **or Shift Coordinator** discretion is needed if only one taxpayer is present at the time the return is finalized; taxpayer and spouse must still sign the IRS Form 8879. State Coordinators may set a state-wide policy regarding joint return signatures. For information on the process in situations where a Power of Attorney is present, please reference section 7.5.3.

4.4.5 Amended Returns **Taxpayers must fill out an Intake Form for the year being filed.**

4.4.6 Prior Year Returns Counselors preparing or performing quality review for prior year tax returns must have been certified for the year of the return. They may only prepare prior year returns for the four prior years. **Taxpayers must fill out an Intake Form for the year being filed.**

4.4.8 State and local tax return preparation State and local tax preparation service may be provided as long as the policies of the program are followed and trained, certified volunteers are available to prepare and QR the return. **All federal, state, and local returns must be filed within 24 hours. (as per ISR #29).**

4.6.2 Designated Quality Reviewers The appointment of “Designated Quality Reviewers” is highly recommended. They should be experienced Counselors whom the Local Coordinator **or**

Shift Coordinator considers to be best informed on tax law and the tax software program. Generally, first year Counselors should not perform quality reviews.

4.6.3 Taxpayer Agreement and Signature of Form 8879 The quality reviewer or preparer, depending on site process, shall review each completed tax return with the taxpayer(s) or taxpayer's designated representative to ensure taxpayer understanding. During the quality review, counselor will remind the taxpayer that the accuracy and completeness of the return is their responsibility and that taxpayer is agreeing to this when they sign the Form 8879. The quality reviewer should refer the taxpayer to specific language to that effect on both the 8879 and the Tax Record Envelope for more information. Volunteers should follow the 8879 signing process specific to the service delivery model being used. In the bank account information for both Federal and State returns, have taxpayer(s) initial sections indicating the numbers are verified and correct.

6.3 Copy of Completed Returns Counselors must return signed 8879s to taxpayers and provide each taxpayer with a copy of their completed tax return, following the process established for the service delivery model being used. Sites may provide taxpayers with a link to establish a TaxSlayer Customer Portal account through which taxpayers may receive an electronic copy of their tax return(s), regardless of the service delivery model being used to prepare the return(s). The means by which to provide that link is embedded in the TaxSlayer software used at all Tax-Aide sites.

6.5 Taxpayer Identification Taxpayers not immediately known by first and last name to the preparer must present government issued photo ID in order to deter identity theft. New taxpayers at a site filing a joint return must both present government issued photo ID (although not necessarily at the same time). Volunteers may validate identity for a spouse unable to come to the site by matching last year's prepared return with other tax documents. Other exceptions can be made by the Local Coordinator or Shift Coordinator but should not be common practice.

7.4.2.2 AARP Foundation Tax-Aide Intake Booklet- The current year forms must be used for current year returns. When preparing prior-year returns, you must use the appropriate prior-year intake booklet.

7.12 Questions & Answers (Q&A) This includes any services where a taxpayer asked questions about their taxes or tax filing where neither a federal nor state return was completed. If a state and/or federal return was completed, and additional questions were asked and answered, it would not be considered Q & A. Local Coordinators or Shift Coordinators are responsible for maintaining records of taxpayer asked questions and accurately reporting the total number of taxpayers receiving this service in the Volunteer Portal.

8.2.2 Use of Personal Laptops and Usage of AARP Foundation Tax-Aide Devices The use of personal laptops for tax preparation and/or to access the program approved tax vendor software or web-based application is prohibited in the AARP Foundation Tax-Aide program. Personal devices may only be used for training and administrative work that does not touch taxpayer data or the program approved tax software or web-based application. The use of personal computers - even for Friends and Family returns - is not acceptable. Personal devices used for training must

be up to date. Scanners, printers, and routers must also run the latest updates for use in the program.

Flash Drives or any other portable storage may be used by AARP Foundation Tax-Aide volunteers on AARP Foundation distributed Chromebooks only. Chromebooks are set to read-only mode for any flash drive/USB/portable storage device. No personal taxpayer data is to be saved on any AARP Foundation Tax-Aide Chromebook or portable storage. Files are temporarily saved to the Chromebook local storage prior to be uploaded to TaxSlayer when using the One Visit Scan or Two Visit Scan. There is no need for taxpayer data to be offloaded to a portable storage device.

8.2.4 Access Control and Privileges While it is not encouraged, users may, if needed, use Chrome's built-in password manager to store regularly used web login information, reducing the need to keep an unencrypted (e.g. paper) password list and/or easy-to-remember simple passwords.

8.2.5 Counselors Working at Home Volunteers should find a space where no one else in the house is able to see confidential taxpayer information. They must have locked storage and a documented trail of who has the taxpayer information. No printing is allowed at home unless there is a Tax-Aide printer in the house.

For a WiFi (wireless) connection:

1. When possible, change the router admin credentials from the default username & password (usually 'admin' and 'admin' or 'password' and 'password'.
2. Change the network name/SSID (Service Set Identifier) name (do not use Tax or Tax-Aide in the new SSID.)

Ensure the router requires a password to connect to the network.

Change that password at least once per year, prior to the start of the tax season each year.

Based on your router's capabilities consider setting up a GUEST ACCOUNT for use with Tax-Aide. The Guest Account must have WPA2-PSK(AES) enabled, a dedicated SSID and password restricted to TaxAide volunteer use and partitioned from other SSIDs on the router. Consult your router's documentation for details. Do not use 'Guest' as the SSID and there must be a non-trivial WiFi password.

8.3 Printers This policy provides guidelines for the use of Tax-Aide owned printers. All volunteers who use or access printer's services are bound by the conditions of this Policy. All printers must be listed in the Online Inventory System (OIS). Only Tax-Aide provided printer devices may be used with the Chromebooks and they must be ordered through the National Office rather than purchased locally. Where there are ADA concerns, a counselor may need a printer plugged directly into his/her machine via USB. All printers are capable of connecting via USB, where necessary. Due to equipment and budget limitations the program maintains policy of one printer per site plus one spare printer per district. High volume sites or sites with multiple rooms may need a second printer.

8.4.1 Hotspot Policy Tax-Aide hotspots are only to be used at assigned sites (including State Meetings and Instructional workshops) that do not have usable network access and they are to be

used exclusively for Tax-Aide activities. Hotspots are available with Regional Coordinator approval and are ordered through the National Office.

8.4.2 Acceptable Activities Hotspots may only be used for tax return preparation. Hotspots may be used for group training if no other WiFi alternative is available. Personal devices may be attached to TaxAide-provided hotspots only for training if no other connectivity is available. The hotspot SSID or WiFi password must be changed prior to tax season so that personal devices are not inadvertently connected to the hotspot during tax preparation. Chromebook updates may also be downloaded through a hotspot.

8.4.4 Hotspot Security Hotspots must be protected at all times against unauthorized use by non-tax-aide volunteers. As a hotspot provides an isolated network for the devices connected to it, a separate Tax-Aide provided router is not required for security but may be needed for connectivity. Refer to section 8.10.3 for router requirements.

8.8 Site Security In order to protect the privacy of our clients and volunteers, consistent with IRS Standards of Conduct, other than as permitted for various authorized Service Delivery Models, visual or audio recording of the tax preparation process, participants, or tax documents is strictly prohibited by anyone, including clients.

8.10.3 Routers All Tax-Aide systems and printers used for tax preparation must be isolated from host networks by using a Tax-Aide router regardless of whether the private network is wired or wireless. Routers can be purchased and are reimbursed as an ordinary Z expense.

8.11 Shredders and Scanners Tax-Aide provides approved scanners for use in the field. Volunteers are expected to comply with stated data security requirements on the use of scanners found within the P&P. All sites are required to have a cross-cut shredder (P3 or higher standard) available to destroy documents with personally identifiable information when needed. Scanners and shredders need to be ordered from the National Office. Scanners must run the latest updates for use in the program.

10.1.2 - Itemized Receipts All expenses, except for mileage, require itemized receipts, including for transportation items (Parking, Tolls, Public Transportation, etc.). This is a funders' requisite. Approving volunteer supervisor must validate submitted receipts are applicable to activity being expensed to remain in compliance. The supervisor may waive these receipt requirements in rare cases.

10.1.4.3.4 Refreshments Purchased During Training Season 10.1.4.3.4.1 - Each split state is provided an annual allowance of \$3 for each of the volunteers shown on the Personnel Report dated March of that year. This allowance can be used to reimburse Leaders for purchases made for refreshments (coffee, breakfast food, water, etc.) during the training season (typically December and January). This allowance is not included in the regional budget and is independent of expenses incurred during State Meetings. Expense Code "T" should be used, and not "M" or "W". 10.1.4.3.4.2 - Prior to submission of any reimbursement request, the Leader must obtain the agreement of the SC to assure that the state allocation is not exceeded.

10.3 Reimbursement –Local Coordinators and Shift Coordinators (Site Leaders)

10.3.1 - Eligible Reimbursement Site Leaders are eligible for the reimbursement of mileage/transportation expenses related to training and tax assistance (Codes “T” and “I”) as well as additional items identified later in this section. For “T” and “I” expenses, follow procedures as outlined in Sections 10.2.3 to 10.2.5. Note: A leader can submit a statement for “I” expenses only if they do so using one of their active non-leader positions. Site Leaders may either: a. Decline reimbursement, or b. Request a one-time flat rate reimbursement (\$80). Leaders who work strictly from home using an approved service delivery model, may request a one-time flat rate reimbursement, if they work in an assigned capacity for a minimum of 40 hours during the tax season, or c. Request to be reimbursed for itemized mileage/transportation and other authorized expenses.

10.3.2 Coordinating Expenses Local Coordinators, as well as Shift Coordinators for expenses in tax year 2023 and thereafter, are also eligible for reimbursement for coordinating expenses (Code “B”). This code applies to transportation of leaders for site selection, set-up, and management; supervisory visits; equipment movement; training class visits; post-season taxpayer service; and other coordinating activities etc. Note: In the reimbursement request on the Portal use as the Funding Code = “Position” – Federal Grants. If a leader performs both “I” and “B” activities at a site, select and use the single code applicable to the majority of time spent.

10.3.3 E-File Supplies and Consumables

Site Leaders are also eligible for reimbursement for the purchase of certain e-file supplies and consumables (Code “Z”). Refer to Table below for a detailed listing of allowable items and proper expense procedures. Note: In the reimbursement request on the Portal use as Funding Code = “Position”- Federal Grants.

Power Strips

Computer Mice Batteries (see also RFZ)

Hotspots (non-Verizon service area)

Printer cartridges (not available from GraceWorkz)

Routers

Ethernet Cables

Chromebook Adapters

USB Dongles

Computer Keyboards/Numeric Keypads

Equipment Repair/Maintenance (not covered by GraceWorkz)

Projectors

Monitors and Connectors (only for use with virtual models)

Carts, Shelving,

Storage Fees – A National Depot will be operational in 2023 for storage of Chromebooks during the off-season. Site Leaders have the option to use this depot, or to use a local storage facility and be reimbursed under Code “Z”

10.5.3 Expenses Requiring Pre-Approval by RC (To be finalized 1/10/24)) The RC is given an annual budget for the Region for the purchase of certain expenses not covered earlier in this section. State Leaders are eligible for reimbursement for the purchase of these items. Refer to Table below for a detailed listing of allowable items and proper expense procedures for Expense

Code “RF-Z”. Note: In the reimbursement request on the Portal use as Funding Code = “Position”- **Regional Funds**.

- Computer Mice (if choose not to order via AARP Fulfillment)
- Headphones (cap of \$25.00 per unit and only for use with virtual models)
- Misc. Special Equipment not specified as “Z” items

Scheduling software.

- Refreshments purchased during training meetings above the \$3.00 allowance per Volunteer.

See 10.1.4.3.4.

Volunteer Recognition and Meals.

11.7.2.4 Milestone Award The volunteer milestone awards procedure is an automated process whereby an annual report is generated using Portal data to identify awardees. Based on that report, the National Office arranges for the delivery of the appropriate service pin and/or certificate via mail to the volunteer recipients’ mailing address as found in their portal profile.

15.5.3 Rental of Storage Space Rental of storage space during the off-season is permitted and must be coordinated by the District Coordinator and Technology Coordinator. Questions regarding storage for equipment and supplies outside the standard filing season should be directed through reporting channels to the State Coordinator. These fees are reimbursable as "Position" - Federal Grants, Code Z.