

**AARP FOUNDATION TAX-AIDE**

**INTERNAL SITE REVIEW FORM GUIDE TY2023**

**PURPOSE:** This form guide explains the questions asked in the Internal Site Review (ISR) Form. It provides specific information to the reviewer to help determine whether the Tax-Aide’s Policy and Procedures Manual, Tax-Aide’s quality requirements, and IRS Quality Site Requirements are being followed.

This form guide helps review the current tax preparation models i.e., Traditional In-Person (TI), Drop-Off (DO), FSA Fusion (FF), FSA Stand-Alone (FS), Two Visit Scan (2VS), One Visit Scan (1VS), and No Site Visit (NSV). Certain questions on the Universal ISR are applicable only to certain models, as indicated by a note using their acronyms. Do not use this Alternative Tax Preparation (ATP).

ITEM/QUESTION	EXPLANATION
1-6. State, Site SIDN & Site Name, Name of Local Coordinator, Name of Reviewer, Title, Date of Review	Provide information (e.g., site name, etc.) in the spaces allotted in the Internal Site Review Form.  Reviewer needs to provide information while in person, on the phone, or Google Meet with the volunteer.
7. Please check tax preparation model being used (note their acronyms for later questions)	Ask the volunteer and check the tax preparation model being reviewed at the tax site or virtual tax site. The choices are Traditional In-Person, Drop-off, FSA Fusion, FSA Stand-Alone, Two Visit Scan, One Visit Scan, and No Site Visit. For simplicity, it is recommended to review one model per site, especially for tax sites using multiple models.
<b>SECTION 1—PRIVACY, SECURITY, CONFIDENTIALITY, AND DEVICE CARE</b>	
8. Only AARP Foundation Tax-Aide issued Chromebooks are being used for tax preparation.	Per the Policy and Procedures Manual, only Tax-Aide provided Chromebooks may be used for the program. If review is being conducted in-person, ask the volunteer if only AARP Foundation Tax-Aide-issued Chromebooks are being used. If review is not in-person, ask the volunteer over the phone or Google Meet if this requirement is being observed. Volunteer leaders conducting the review will be able to confirm based on the Asset Tag.  Based on the volunteer’s answer and the volunteer leader’s observation, check the MS box if they are, or NI box based on answer of volunteer if they are not.

<p>9. Chromebooks are either connected to the Wi-Fi signal via a Tax-Aide Router, using a hotspot for Internet connectivity, or using a private network provided by the site host to which no one other than Tax-Aide has the password.</p>	<p>Ask if Chromebooks are connected to the Wi-Fi signal via a Tax-Aide Router, or use a hotspot for Internet connectivity, or use a private network provided by the site host to which no one other than the Tax-Aide has the password. If necessary, do a random check of one or a few of the aforementioned items.</p> <p>If an additional due diligence question is warranted, ask what type of router they have and check if it is in the list of Router Selection Guide in the Volunteer Portal (e.g., Edimax, GL-Inet, TP-Link, Tenda or Wavlink).</p> <p>Check the MS box or NI box based on your observation or the answer provided to you.</p>
<p>10. Passwords for software and hardware are not posted or otherwise easily accessible.</p>	<p>Password-protected computers provide an extra layer of security against identity theft, so passwords need to be kept confidential and hidden.</p> <p>Ask volunteer if Chromebook and TaxSlayer passwords are visible around the work area, on reference books, or accessible to other household members. For due diligence, please do a spot check yourself if possible.</p> <p>Check the MS box or NI box based on your observation or the answer provided to you.</p>
<p>11. Volunteer workstations are set up to protect taxpayer's privacy and keep information confidential.</p>	<p>Tax preparation must be kept private and confidential from other taxpayers whatever tax preparation model is used. If review is in-person, check the workstations yourself to see if the position of the workstations allow for privacy and confidentiality. If review is via phone or Google Meet, ask volunteer if anyone has the ability to watch during tax preparation who should not. See through the camera yourself if the area feels private.</p> <p>Check the MS box or NI box based on the answer provided to you by Counselor.</p>
<p>12. The site has a cross-cutting shredder (P3 or higher standard) available to destroy documents if needed.</p>	<p>Shredding documents that will not be returned to taxpayers is highly recommended to protect personally identifiable information. P3 or higher standard is the recommended type of shredder in tax sites. If review is in-person, ask volunteer to point you to the cross-cutting shredder. If review is not in-person, ask what type of cross-cutting shredder is being used for due diligence (you may want to ask to see it).</p> <p>Check the MS box or NI box based on the answer provided to you by volunteer.</p>
<p>13. (For DO) Site storage for dropped-off taxpayer documents meets Tax-Aide's secured storage requirements.</p>	<p>This question applies only for Drop-Off model. If dropped off documents need to be stored while waiting for volunteer or Counselor to work on it or while waiting for the taxpayer to pick it up, the storage unit should only be: (1) accessed by Tax-Aide volunteers, and (b) is largely unmovable (in other words, it would be very difficult to remove from the site). It should ideally also have some organizing method to keep different taxpayer documents organized. <b>Note that if a site is using "Same-Day Drop-Off" the nature of secure storage may vary slightly (e.g., the</b></p>

	<p><b>documents/filing system may stay with someone like the LC all day) but should still be secure and meet the standards for the model.</b></p> <p>If review is in-person, check their secured storage. If via phone or Google Meet, ask volunteer if these two requirements are met or potentially ask the LC to see it, or the Drop-Off Site Plan. Check MS or NI box based on the answer provided. Check N/A if question is not applicable.</p> <p>Check the MS box or NI box based on the answer provided to you by volunteer.</p>
<p>14. <i>(For 2VS, IVS)</i> Scanned documents are erased from the TSO Scans folder on the Chromebook within 5 calendar days of their creation</p>	<p>This question is for Two Visit Scan and One Visit Scan sites only. Ask the volunteer if the scanned documents are being erased from the TSO Scans Folder within 5 calendar days of their creation. If site review is in-person, you can do a check of a TSO scan folder of one Chromebook, to verify if this practice is being done.</p> <p>Check MS or NI box based on the answer provided. Check NA if question is not applicable.</p>
<p>15. <i>(For IVS, NSV)</i> The preliminary and final tax returns are made available to the taxpayer electronically using only the TaxSlayer Customer Portal.</p>	<p>This question is for One Visit Scan Site and No Site Visit only. If site review is done in person, do a random check if you want to verify if this practice is being done, or ask them to tell you about the process. Any mention that Counselors normally provide a link to taxpayers to set up accounts, and that volunteers make tax documents available to Taxpayers via the TaxSlayer Customer Portal is a sign that they know the rule and may be doing it. If site review is not in-person, ask volunteer if the preliminary and final tax returns are made available to the taxpayer electronically using only the TaxSlayer Customer Portal, perhaps asking them to walk through their use of the Customer Portal.</p> <p>Check MS or NI box based on the answer provided. Check NA if question is not applicable.</p>
<p>16. <i>(For DO)</i> The site has an organization system in place to track the whereabouts and status of all taxpayer materials and all site volunteers are trained in its use.</p>	<p>This question applies only for Drop-Off model. Not only having appropriate storage unit as described in question 13 is important, but having an organization system to track the whereabouts and status of all taxpayer materials, and all site volunteers are trained in its use, as well</p> <p>If review is in-person, ask about the organization system being used or request for the document being used to track taxpayer materials and what training transpires to make sure volunteers know how to use it. If via phone or Google Meet, ask volunteer if these three requirements are met Check MS or NI box based on the answer provided. Check N/A if question is not applicable.</p>

**SECTION 2—INFORMATION AND RESOURCES**

<p>17. Counselors are appropriately certified.</p>	<p>Tax-Aide requires advanced certification from all Counselors preparing tax returns. If site review is in person, choose a counselor and ask volunteer for certification. If not in person, ask Counselor to show proof of certification by Google Meet if possible. Counselor should show advanced certification or verify with LC – who will then check the Portal certification records to ensure volunteers are properly certified, since often volunteers do not retain a copy of their 13615 after it has been signed and given to their Instructor/leadership.</p> <p>Check the MS box or NI box based on your observation or answer of Counselor.</p>
<p>18. Counselors received all required LMS training courses. on AARP Foundation Tax-Aide Policies and Procedures.</p>	<p><del>The local AARP Foundation Tax-Aide Policy and Procedures (P&amp;P) training is mandatory for all volunteers and Counselors (except for Client Facilitators). The LMS P&amp;P training (and test) is in the Volunteer Portal.</del></p> <p>Ask volunteer if they took all the required LMS training courses. <del>the local AARP Foundation Tax-Aide Policy and Procedures course in the LMS.</del> Look at the volunteer’s Contact Record or pull the LMS report if you wish to verify. If yes, check the MS box; if no, check the NI box.</p>
<p>19. AARP Foundation Tax-Aide D143 Poster (Free Tax Help/Civil Rights) is either posted at the taxpayer’s first point of contact at the site or emailed to the taxpayer, as applicable to the service delivery model used.</p>	<p>The first point of contact with the taxpayer will depend on the tax preparation model. The D143 poster should have been emailed to taxpayer (required) or posted somewhere visible in the scanning or accessible to taxpayers arriving at the site.</p> <p>Ask volunteer how the D143 is provided to taxpayers. Check the MS box or NI box based on your observation or the answer of your volunteer.</p>
<p>20. AARP Foundation Tax-Aide Scope poster (C2467) is posted at the taxpayer’s first point of contact at the site or is emailed to the taxpayer, as applicable to the service delivery model used.</p>	<p>The Tax-Aide scope poster (item C2467) should be accessible to taxpayers in case there are scope questions. A copy of the poster is either sent to the taxpayer by email (required for the NSV) or posted at the site.</p> <p>Ask the volunteer how the scope poster is provided to taxpayer. Check the MS box or NI box based on your observation or the answer of the volunteer.</p>
<p>21. AARP Foundation Tax-Aide document “Taxpayer Information and Responsibilities” is posted at the taxpayer’s first point of contact at the site or emailed to the taxpayer. Counselors are appropriately certified, as applicable to the service delivery model used.</p>	<p>The Taxpayer Information and Responsibilities poster should be accessible to taxpayers in case there are questions as to whether we are allowed to prepare the tax returns or not. A copy of the poster is either sent to the taxpayer by email (required for NSV) or posted at the site.</p> <p>Ask the volunteer how the Taxpayer Information and Responsibilities poster is provided to the Taxpayer. Check the MS box or NI box based on your observation or the answer of the volunteer.</p>

<p>22. A copy of the site’s current year <del>new</del> VITA/TCE Security Plan (IRS Form 15272) is available at the site.</p>	<p>Request the volunteer to locate the filled-in joint VITA/TCE Security Plan (IRS Form 15272) and show it to you in-person or via Google Meet. An actual or online copy should be available at the tax site.</p> <p>Check the MS box or NI box based on your observation.</p>
<p><b>SECTION 3—INTAKE/INTERVIEW AND RETURN PREPARATION</b></p>	
<p>23. The Counselor/volunteer ID tag with first name and first initial of last name is visible to the taxpayer in every Google Meet video conference session or in-person meeting.</p>	<p>Volunteer or Counselor should show ID tag with first name and last initial to taxpayer. Volunteer or Counselor can show it over Google Meet, or can read the name to you over the phone. Note that counselors are required to wear name badges when working at an in-person site or when engaged in a Google Meet session with a taxpayer</p> <p>Ask the volunteer or Counselor if any of these two items were done, then check the MS box or NI box based on your observation.</p>
<p>24. <i>(For all models except FF and FS).</i> The Counselor asks the taxpayers to provide appropriate photo ID and SSN/ITIN documents.</p>	<p>This question is for all models except FF and FS. A U.S. or foreign government-issued photo ID must be provided for the taxpayer and spouse (if any), A Social Security Card or ITIN Card is required for the taxpayer and family. ITINs have 9 digits starting with the number 9.</p> <p>Ask Counselor if this process has been done then check MS box if the answer is yes, or NI box if the answer is no.</p>
<p>25. <i>(For all models except FF and FS).</i> The return is within Tax-Aide Scope.</p>	<p>This question is for all models except FF and FS. Preparing out-of-scope tax returns may mean preparing taxes without sufficient training and could result in an incorrect tax return, penalties or delays for the taxpayer, or even the Counselor losing coverage under the Volunteer Protection Act.</p> <p>Ask Quality Reviewer if tax return is in-scope. If necessary, ask probing questions and crosscheck if in-scope using scope document. Check the MS box or NI box based on your observation.</p>
<p>26. <i>(For all models except FF and FS).</i> The Counselor asks taxpayers sufficient questions to clarify any issues noting any comments, new, or changed information on the Intake Booklet before return preparation is started.</p>	<p>This question is for all models except FF and FS. It is important for the Counselors to input information in TaxSlayer using the answers provided by the taxpayer in the Intake Booklet. If the Counselor has additional questions about the Intake Booklet answers, they should ask the taxpayer follow-up questions. Counselors should not make guesses when inputting information into TaxSlayer, they should rely on the Intake Booklet and the answers of taxpayers in the interview.</p> <p>Ask the Counselor if the answers in the Intake Booklet are the ones being transferred to TaxSlayer and if follow-up questions are being asked if unsure.</p> <p>Check the MS box or NI box based on the observation.</p>

<p>27. (For all models except FF and FS.) The Counselor enters taxpayer-supplied answers from the Intake Booklet, resolves all items marked “Not Sure,” and records the answers in the Intake Booklet.</p>	<p>This question is for all models except FF and FS. It is important to ensure that Counselors are entering taxpayer-supplied answers from the Intake Booklet into TaxSlayer. Ask volunteer if this is being done. If necessary, observe a counselor in action, if site review is in person. Then check the Intake Booklet for items marked as ‘not sure’ and see if this is resolved. Some notes are usually written next to the item, which shows that the issue might be resolved. If not in-person, ask probing questions or ask to show the document in Google Meet.</p> <p>Check the MS box or NI box based on the observation.</p>
<p>28. (For all models except FF and FS.) Taxpayers are advised that they are responsible for the accuracy and completeness of their return before they are asked to sign Form 8879.</p>	<p>This question is for all models except FF and FS. This question encourages taxpayers to remember all their income and other pertinent information the Counselor may need.</p> <p>Ask the Quality Reviewer if the taxpayers were advised that they are responsible for the accuracy and completeness of their return, and that this is done before the taxpayer is asked to sign the Form 8879. This is applicable for both in-person site review or remote site review.</p> <p>Check the MS box or NI box based on the answer.</p>
<p>29. (For all models except FF and FS.) Tax return is e-filed within 24 hours after Form 8879 is signed. The return is within Tax-Aide Scope.</p>	<p>This question is for all models except FF and FS. The IRS requires timely electronic filing of tax return within 24 hours after taxpayer signs Form 8879 (IRS e-file Signature Authorization).</p> <p>If site review is in person, ask the ERO when returns are e-filed, how much time passes between signing of 8879 and transmission. If review is remote, ask volunteer when the Form 8879 was signed by taxpayer and when the tax return was electronically filed.</p> <p>Check the MS box or NI box based on the answer.</p>
<p>30. (For NSV, IVS, 2VS) IRS Form 14446 (Virtual VITA/TCE Taxpayer Consent) is signed by taxpayer(s).</p>	<p>Taxpayer(s) must sign the IRS Form 14446 to consent to the use of virtual processes in the tax preparation, be it the Intake and Interview, tax preparation, or Quality Review. The IRS considers Tax-Aide’s scan models as “virtual” models, so the IRS Form 14446 is mandatory for these models.</p> <p>Ask volunteer if the IRS Form 14446 was signed by the taxpayer/s or request to see a random IRS Form 14446 and then check the box for MS or NI based on the answer provided to you by the Counselor.</p> <p>Check the MS box or NI box based on the observation.</p>
<p>31. (For FF and FA only) Taxpayers are required to sign the Tax-Aide FSA Liability Waiver before</p>	<p>This is for FSA Fusion and FSA Stand-alone sites only. The Tax-Aide FSA Liability Waiver releases AARP family and volunteers from any liability that transpires as a result of the self-preparation that the taxpayer is doing once taxpayer signs it. This is mandatory and tax preparation cannot proceed without it. If only</p>

<p>accessing the self-preparation link.</p>	<p>one of the parties is in the tax site to sign, remind the taxpayer that it is his/her responsibility to get the spouse if married filing jointly when he goes back home.</p> <p>Check the MS box or NI box based on the observation.</p>
<p>32. (For DO) Documents are properly noted in the Document Inventory Checklist when received and secured in an envelope with Checklist attached.</p>	<p>This question applies only for Drop-Off model. To properly account for the taxpayer documents, a Document Inventory Checklist has been created for the volunteers to fill out. This checklist will have to be attached to the secured envelope where the documents have been stored after they have been registered in the checklist. If review is done in person, ask volunteer to see a random envelope/checklist to see if this is being done. If review is done by phone or Google Meet, ask the volunteer what process they use, and potentially to show an example.</p> <p>Check MS or NI box based on the answer provided to you by volunteer. Check NA if question is not applicable.</p>
<p>33. Taxpayer information is added to Site Activity Log at receipt.</p>	<p>To properly account for the receipt of the taxpayer's return, a Site Activity Log is used, and the LC or volunteer receiving returns must fill it out to track the dropped-off taxpayer documents. Verify by spot-checking the Site Activity Log, if review is being done in-person.</p> <p>If not in-person, ask volunteer if this process is being done and ask random probing questions, and potentially ask the LC to read a sample entry on the Site Activity log.</p> <p>Check MS or NI box based on the answer provided to you by Counselor. Check NA if question is not applicable.</p>
<p>34. (For DO) Document Inventory Checklist has been used to check taxpayer documents in and out of secure storage.</p>	<p>This question applies only for Drop-Off model. To properly account for the taxpayer documents, a Document Inventory Checklist has been created for the volunteers to fill out. This checklist will have to be attached to the secured envelope where the documents have been stored after they have been registered in the checklist. If review is done in person, ask volunteer to see a random envelope/checklist to see if this is being done. If review is done by phone or Google Meet, ask the volunteer what process they use, and potentially to show an example.</p> <p>Check MS or NI box based on the answer provided to you by volunteer. Check NA if question is not applicable.</p>
<p><b>SECTION 4: QUALITY REVIEW</b></p>	
<p>35. (All models except FF and FS). Quality review includes a thorough review of all Intake Booklet all Consent forms.</p>	<p>This is for all models except FF and FS. Including the taxpayer in the Quality Review process allows the Counselor to catch possible mistakes and undeclared income or expenses, etc.</p>

	<p>If site review is in-person, observe an actual quality review. If not in-person, ask the Quality Reviewer if the Intake Booklet, and consent forms were included in the review.</p> <p>Check the MS box or NI box based on your observation.</p>
<p>36.(For all models except FF and FS). Any new or changed information learned during quality review is noted on the Intake Booklet.</p>	<p>This question is for all models except FF and FS. Making notes of any new or changed information in the Intake Booklet makes it easier to correct mistakes and helps subsequent tax preparation.</p> <p>Ask Quality Reviewer if all information learned during the Quality Review is noted in the Intake sheet or ask them to show proof of notes by showing it in Google Meet or in person.</p> <p>Check the MS box or NI box based on your observation.</p>
<p>37. (For all models except FF and FS). The Quality Reviewer asks taxpayer, “Did you have any other income this year?”</p>	<p>This model is for all models except FF and FS. Asking “Did you have any other income this year?” captures income that may have inadvertently been omitted from the return.</p> <p>Ask the Quality Reviewer if this question is asked of the taxpayer, either in-person, by Google Meet, or over the phone.</p> <p>Check the MS box or NI box based on your observation.</p>
<p>38. (For all models except FF and FS). If the <u>8879 is being signed virtually</u>, a Counselor shares the form via the TaxSlayer Customer Portal and the taxpayer signs the Form 8879 electronically. If the <u>8879 is being signed in person</u>, the taxpayer signs the form in the presence of Counselor.</p>	<p>This model is for all models except FF and FS. When signed, the Form 8879 gives permission to the volunteer to electronically file the tax return.</p> <p>If the <u>8879 is being signed virtually by taxpayer</u>, the volunteer shares the form via the TaxSlayer Customer Portal and the taxpayer signs the Form 8879 electronically. Do a check to see if this is being done by requesting to see an already shared Form 8879 in the Customer Portal if you are doing site review in person.</p> <p>If the <u>8879 is being signed in-person</u>, the taxpayer signs the form in the presence of Counselor. Ideally, verify by waiting to see an actual process being done if site review is done in person.</p> <p>If site review is by phone or Google Meet, ask probing questions to help you see if one of the processes is really being followed.</p> <p>Check the MS box or NI box based on the observation.</p>
<p>39. (All models except FF and FS) The taxpayer initials the bank routing and account information in the Federal and State tax forms after verifying the numbers are correct.</p>	<p>This question is for all models except FF and FS. To avoid refunds going to an incorrect bank account, it is important for the Counselor to ask the taxpayer to verify all the bank information in the Federal and State tax returns, preferably by cross-checking the numbers written on the actual check.</p>

	Check if there are initials next to the bank routing and account information in both the Federal and State tax returns. Check the MS box or NI box based on your observation.
<b>SECTION 5: OTHER OBSERVATIONS</b>	
40. <i>(For all models except NSV)</i> Is site leadership aware of local ordinances for COVID safety, can they demonstrate how those are being tracked, and how do they demonstrate they are being observed, and any contingency plans they have in place?	Ask this question for all models except No Site Visit.  Ask the volunteer if the local COVID ordinances allow them to be open that day. Volunteers need to be aware of local COVID ordinances in the city or county they are located in.  Check the MS box or NI box based on your observation.
<b>SECTION 6—ADDITIONAL INFORMATION</b>	
41 . Please use this section to note details for any box checked “Needs Improvement”.	Use this space to explain items you marked as NI, and then communicate this with the site’s volunteer leader/s (e.g., Local Coordinator and District Coordinator).