AARP Foundation
Tax-Aide

Local Coordinator Guide

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National Leadership Development Committee (NLDC)
Local Coordinator Subcommittee
Link to Feedback Form

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Local Coordinator Guide

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INTRODUCTION

The purpose of this Guide is to assist Local Coordinators (LCs) and Shift Coordinators (SCOs) in the performance of their duties and responsibilities. *Local Coordinators are strongly encouraged to be leaders*, not just hands-on administrators. Even at a small site, a strong Local Site Team is essential—even if that team is only two people. Recruiting and developing their Local Site Team and delegating tasks to these volunteers must be one of the highest priorities of a Local Coordinator.

Please see *Using the Local Coordinator Guide* (on the next page) to most effectively use this resource.

This guide does not set policy. The current version of AARP Foundation Tax-Aide Policy and Procedures Manual is the official policy manual for all facets of the program. It takes priority in policy matters and takes precedence over all guides and handbooks.

If you have questions or suggestions or would like to volunteer on the LC Guide Committee for future updates and revisions, please complete this short feedback form.

Thank you for being a Local or Shift Coordinator. You are a critical leader in this program.

USING THE LOCAL COORDINATOR GUIDE

This guide is different from previous versions. It provides a blueprint of all of the responsibilities and activities of LCs and SCOs. It is available electronically on the Portal in the Tax-Aide Position Information library, LC subfolder, and includes many links to additional information on topics that you may want to explore in more depth.

Take the time to familiarize yourself with the Guide. It is a comprehensive resource– use it to find the information you need. Most questions about what to do or how to do it are addressed here.

Download the Guide as a pdf for two important features. One-- it will be searchable. Use the FIND command (CTRL +F) and type in the subject you are looking for. Two— the links will work. The links will not work in preview mode on the Portal.

No need to read the entire thing– use the Table of Contents for an outline of the Guide and to jump to the topics of interest to you.

Consult the MASTER TIMELINE in Appendix A. Refer back to the Guide for more details about any of the tasks on the Timeline or grab a copy of the timeline, and modify it to meet your needs.

If you have questions or suggestions or would like to volunteer on the LC Guide Committee for future updates and revisions, please contact us at *TaxAideLCGuide@gmail.com.*

1.0 Local Coordinator Role

1.1 Responsibilities

The Local Coordinator, or LC, implements program plans in one or more assigned geographic localities and ensures site compliance with AARP Foundation Tax-Aide program policies and the IRS Quality Site Requirements, which can be found in IRS Pub 5088. These responsibilities include:

- Ensure all IRS Quality Site Review (QSR), AARP Foundation, and Tax-Aide (national, state and district) policies and processes are in place and followed at the site
- Nurture and encourage volunteers
- Identify and develop leaders and mentors
- Work with site host to comply with AARP Foundation Tax-Aide policies and procedures
- Ensure physical location is safe and secure for both taxpayers and volunteers
- Resolve problems and report incidents
- Work with District Coordinator to arrange for volunteers, equipment and materials for the site
- Ensure supplies needed for tax preparation at the site are available
- Ensure timely approval of site volunteer reimbursement requests

To ensure accountability and quality, Tax-Aide policy allows only one Local Coordinator per site. Because the LC has many responsibilities, the use of Shift Coordinators (SCO) is encouraged. At least one LC and/or SCO is required to be on site whenever a site is open.

See Local Coordinator Position Description.

1.2 Activities

The Local Coordinator directs all activities of the program at a site. The LC is guided by the policies and procedures of AARP Foundation Tax-Aide with the direction and support of the District Coordinator. These activities include:

- Providing leadership to the local site team in planning and carrying out the activities of the program

- Developing goals and objectives as well as strategies for site organization, expansion, and assessment
- Managing volunteers
- Ensuring compliance with the AARP Tax-Aide program and grant requirements
- Recruiting, supervising and evaluating the local site volunteers
- Supporting partnerships and oversees their implementation for the site
- Planning, conducting, or attending program leadership meetings as required
- Approving volunteer's mileage reimbursement requests

See Appendix A - Local Coordinator Master Timetable.

1.3 Training and Certification

All Local Coordinators and Shift Coordinators must pass all IRS required certification tests via the Link & Learn system with a score of 80% or higher. These tests include:

- IRS Volunteer Standards of Conduct
- Intake/Interview and Quality Review
- IRS Site Coordinator Test
- IRS Advanced Tax Law, if they are also serving as counselors

The IRS Site Coordinator Test has some items that do not apply to TaxAide. Information needed for the test can be found in the VITA/TCE Handbook for Partners and Site Coordinators.

In addition, LCs and Shift Coordinators must take the following Learning Management System (LMS) courses through the Portal:

- Technology and Security
- Policies and Procedures
- Local Coordinator Training

If also serving as counselors, Local Coordinators and Shift Coordinators must satisfactorily complete a specified number of practice returns, as required by the state's Training Specialist.

Once all of the above requirements are met, LCs and Shift Coordinators must submit a signed and completed Form 13615 Volunteer Agreement to the approving official in their district. This requirement must be completed by the first Monday in February each year.

2.0 Primary Resources for Local Coordinators

2.1 The Policy and Procedures Manual

Located in the Portal > Libraries >Tax-Aide: General Information folder >Policies and Procedures subfolder, the Policy and Procedures Manual outlines the policies and procedural information necessary for LCs to perform their volunteer role as key members of the AARP Foundation Tax-Aide Team. The Policy and Procedures Manual takes priority in policy matters and takes precedence over all guides and handbooks. It is the primary reference for answering questions as they arise and for establishing local site policy and procedures.

2.2 District Coordinator and District Management Team

The District Coordinator, or DC, is the LC's supervisor and a key resource. DCs direct all activities of the program in a district. DCs establish goals and policy and procedures for the district. They conduct district meetings and provide training for district volunteers.

The DC has a District Management Team made up of the Administration Coordinator (AC), Technology Coordinator (TC), Training Coordinator (TRC), and Communications Coordinator (CC), along with other positions that the DC may deem necessary. District policy will determine the interaction of the LC and their team with the District Management Team members..

2.3 The AARP Foundation Volunteer Portal

The AARP Volunteer Portal is the AARP Foundation's Tax-Aide program's online information and data management system. Access to the various parts of the Portal are determined by position assignment within the program. LCs have edit access to some site data, and read-only access to volunteer contact information, certification and assignment data. In addition, they have access to reimbursement management, material ordering, and the libraries that contain most program-pertinent documents.

The Volunteer Portal can be found at: volunteers.aarp.org

2.4 Fellow Local Coordinators

Cross training and information flow between LCs within a District can provide assistance in managing a wide variety of situations encountered. LCs should use their fellow Local Coordinators as resources for additional information, best practices and support.

2.5 Other resources for Tax-Aide, not used directly by LCs

2.5.1 SPEC - Stakeholder Partnerships, Education and Communication

SPEC, the IRS Stakeholder Partnerships, Education and Communication group, is the outreach and educational arm of the IRS's Wage and Investment Division, which handles tax processing for individual taxpayers. SPEC manages both the Tax Counseling for the Elderly (TCE) and the Volunteer Income Tax Assistance (VITA) programs. AARP Tax-Aide receives grant funding from both the TCE and VITA grant programs, and is one of SPEC's national partners. While SPEC is a valuable resource for Tax-Aide, their interaction with the Tax-Aide Program is usually with our state and national-level volunteers. LCs should work with their District Coordinator for any communication with SPEC.

2.5.2 Tax-Aide National Staff

The over 26,000 Tax-Aide volunteers are supported by 15-20 paid staff who oversee and direct the Tax-Aide program throughout the year. LCs do not routinely interact directly with this staff but should use their chain of command to address issues.

3.0 Volunteer Management

3.1 Local Site Team

The Local Coordinator heads up the site's team. Filling the following positions will spread the workload, and provide redundancy. Beginning with tax year 2024, every site is required to have an Electronic Return Originator (ERO). It is recommended that the ERO and LC roles not be performed by the same person. It is also recommended that every site have a Shift Coordinator to provide back up to the LC. Every open site requires the presence of two certified Counselors.

- Shift Coordinator (SCO) – supervises one or more shifts at a site, managing all site activities during that time. They may fill in as Acting LC when the LC is not on site and will perform other duties as assigned by the LC. They do not have to be counselor-certified.
- Electronic Return Originator (ERO) – electronically files federal and state tax returns, tracks their acceptance, and resolves any rejections. EROs may also assist with configuration of TaxSlayer. All EROs must be certified tax counselors.
- Counselor (COU) – prepares tax returns. Some counselors may be identified as subject matter experts.

- Quality Reviewer (QR) – conducts quality reviews of tax returns. Each return must be quality-reviewed by a dedicated quality reviewer or by another counselor. The person doing the review must be a certified counselor.
- Client Facilitator (CF) – checks clients in, and is the first point of contact to taxpayers.

3.2 Training

The Local Coordinator has a limited direct role in the training and certification of counselors. LCs must ensure all site volunteers are familiar with site policy, operating procedures, host requirements, and operation of site equipment. This includes the flow of taxpayers and their documents as their returns are prepared, the recording of site metrics to document site activity, and familiarity with the site emergency plan.

3.3 Volunteer Certifications

The LC must have proof of each volunteer's completed Volunteer Agreement available onsite whenever the site is open. This requirement may be met by any of the following:

- A physical or electronic copy of the Link & Learn-generated Agreement
- A certification report from the Volunteer Portal including the name and certification status of each site volunteer, or
- Access to a shared drive with the required information

Note that the certification report may be generated by anyone with the access to run the report, as long as it is provided to the LC.

3.4 Recruitment

The LC can assist in the recruitment of new volunteers by identifying positions needed, skill sets needed, potential sources for recruitment, and advertising opportunities. Typically, the state's Prospective Volunteer Specialist (PVS) provides this support to the districts.

Year-round recruitment is supported by AARP through the Tax-Aide website: www.aarpfoundation.org/taxaidevolunteer. Prospective volunteers must use the online application found on this website. Volunteers are not required to be members of AARP. Minors (under the age of 18) are unable to participate in the AARP Foundation Tax-Aide program.

3.5 Retention

The LC helps to keep the volunteers at their site from year to year. Treating volunteers with respect, providing positive feedback and recognition, and building a strong team will help keep volunteers coming back. Keeping in touch with volunteers between tax seasons also helps to maintain team cohesion.

3.6 Recognition

Recognition is a key component in retaining volunteers. Based on lists provided by the state's Administration Specialist, the national Tax-Aide office distributes five-, ten- and fifteen-year pins to volunteers for years of service. The Jan Cooper award is given to volunteers with 20, 25, 30, etc years of service. The Local Coordinator can help by celebrating recipients of these awards, and by giving verbal and other non-monetary recognition for specific accomplishments whenever possible.

3.7 Succession Planning

The LC can be instrumental in helping to ensure that their site can continue to be viable, even after they are no longer managing it. They can:

- Develop a leadership development program that focuses on providing future leaders
- Recruit and mentor Shift Coordinators, encouraging them to become local coordinators at their site or at another one
- Establish a succession plan for leadership for the site, having backups in place for the LC, the Shift Coordinators and the ERO.

3.8 Continuing Education Credits

The Local Coordinator ensures that volunteers know that Continuing Education (CE) Credits are available to qualifying volunteers.

The volunteer must complete the lower section on the Form 13615 Volunteer Agreement entitled "For Continuing Education (CE) Credits Only." Once the information is in the agreement, the volunteer can download it from Link & Learn as a fillable pdf (default download). They can then electronically sign the agreement and send it to their LC for review.

The LC must review Form 13615 to ensure completion of all required fields and to confirm completion of certifications and number of hours worked, and then follow state procedures for forwarding the request to IRS for processing.

Refer to Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators or IRS Pub 5362 Continuing Education Credits for Volunteers Fact Sheet for more information.

3.9 Mileage Reimbursements

The Local Coordinator is responsible for approving the mileage reimbursement requests of their volunteers. See 7.1 Reimbursements.

LCs should verify the mileage cap with their District or State Coordinator before the beginning of tax season. LCs must help to communicate this to their volunteers. If a volunteer's mileage is expected to exceed the state's mileage cap, the volunteer must request pre-approval from their state Tax-Aide office. See Portal Tip Sheet VP09 found in the Portal > Libraries > TaxAide: 09 Reimbursements > VP09 Reimbursements for All Volunteers r for proper pre-approval/approval procedures.

4.0 Site Management

AARP Foundation Tax-Aide site information is stored within the Volunteer Portal, in the Location and Program Location records. Maintenance of site data is a shared responsibility between volunteer leaders with Edit profiles and staff members at the National Office. Site information must be accurate to accommodate the requirements of AARP, AARP Foundation Tax-Aide, taxpayers, and the IRS SPEC.

4.1 Site Types

Tax-Aide defines a site as "a physical location where Tax-Aide volunteers prepare tax returns for taxpayers during the tax season."

There are three types of sites:

1. Base Sites have services offered on a regular and recurring basis. Most Tax-Aide sites are Base Sites.
2. Ad Hoc Sites are affiliated with a Base Site. Volunteers from the Base Site offer services to the underserved at another site on an limited basis, usually less than once a week or where fewer than 50 returns will be prepared.
3. Mobile Sites are similar to Ad Hoc Sites but they operate even less frequently. Examples might be a one-day visit to a senior living center or Veterans Center.

Ad Hoc and Mobile sites can be used to extend Tax-Aide services to groups or communities for which travel to the base site might be a burden.

4.2 Site Requirements

All Base Sites must:

- Have a unique EFIN (Electronic Filing Identification Number, obtained from IRS)
- Be documented in the Portal

All sites must:

- File returns online
- Have an SIDN (Site Identification Number, assigned by the state's Administration Specialist)
- Be open to the public (unless using the No Site Visit Model)
- Serve all taxpayers, subject to availability, certification, and scope
- Have certain required materials available on site (See sections 5.2.3 AARP Foundation Volunteer Portal Materials and 5.2.5 Other Required Materials)
- Be set up in a manner to protect taxpayer confidentiality and process documents for the service delivery model being used.
- Have on file Form 15272 VITA/TCE Security Plan. This plan must be provided to the LC before the site opens. Check with your District Coordinator to find out how this plan gets generated and approved for your site.

4.3 Existing Sites

LCs should be in communications with their site host early in the planning season to ensure there are no changes from the previous year that would preclude using the site again.

LCs will want to:

- Assure the site has adequate space for equipment, taxpayers and volunteers;
- Determine how the LC can work with the site – Can the site provide furniture placement? Is any storage space available? Can Tax-Aide use their phones, shredders, etc? What are their emergency response plans? Who should LCs or Shift Coordinators contact with questions? Can they provide assistance with advertising/promotion or managing appointments?
- For sites that have Internet access, all options need to be fully explored to use the site's internet before requesting the use of an AARP Foundation Tax-Aide hotspot;
- Communicate with the site host before, during, and post season to set site schedule, adjust space as needs change, and provide statistics when asked;
- Alert DC if there are site problems that cannot be addressed at the site level.

4.4 New or Replacement Sites

From time to time, states and districts identify a need for a new site or a need to replace an existing site. The District Coordinator will work with the LC to evaluate recommendations for new sites.

4.4.1 Criteria for a Tax-Aide Site

An AARP Foundation Tax-Aide site should:

- Be in a public place convenient to the target audience,
- Be provided at no cost to Tax-Aide or persons seeking Tax-Aide services,
- Be accessible to all persons seeking Tax-Aide services, with no limitations (e.g. A senior center cannot limit access to only seniors or restrict children from the site),
- Be accessible to individuals with disabilities, including those with service animals,
- Be convenient to public transportation and/or have adequate parking,
- Provide access to restrooms (including handicapped) for volunteers and taxpayers,
- Have sufficient tables, chairs, and lighting for volunteers to perform their duties.
- Have sufficient electrical power and outlets to allow use of computers, printers, and other technical equipment by volunteers,
- Have adequate seating for taxpayers being served and for those awaiting service,
- Provide reasonable privacy and security of taxpayer information discussed during the interview, return preparation, quality review, and wrap up stages of service,
- Be willing to allow the site to post AARP, IRS, and Local signage and posters required for site operation or to inform the public of the service, schedules, etc.,
- Allow internet access and cooperate with the district’s technical staff in configuring that access (NOTE: If internet is not available at an otherwise good location, District Coordinators may be able to obtain a hotspot for the site. For more information and assistance with hotspots the Technology Coordinator should contact the Technology Specialist.)

4.4.2 Typical Locations

Typical locations to consider for new sites or replacement sites are libraries, senior centers, community centers, civic buildings, and churches. Any publicly accessible site can be considered for a site as long as the site host does not require payment for the room or any utilities.

If a site requires a contract, a Memorandum of Understanding (MOU) or other type of agreement, the State Coordinator and Regional Coordinator must be notified before anything is signed. These agreements must be reviewed and signed by the National Office which may take a few weeks.

For more information on site selection in general, see the Portal Libraries >Tax-Aide: General Information folder > Site Notices & Forms subfolder for the *Guide to Site Selection and Scheduling* paper.

4.5 Delivery Methods

Every site will have to use one or more of the approved Service Delivery Models:

- Traditional In-Person Model - The taxpayers arrive at a location and do not leave until their return is completed and delivered to them.
- Drop-Off Model - During an initial visit to the site, the taxpayer is interviewed and their tax documents are left with a Tax-Aide volunteer. The documents will be used throughout the return preparation process and securely stored when not in use. On a second visit, the taxpayer will work with a volunteer to finalize the filing of the tax return, obtain a printed copy, and retrieve their documents.
- One or Two Visit Scan Models - During a visit to the site, the taxpayer's tax documents are scanned and returned to them. The digital copy of their documents is stored in the IRS-provided software used to prepare the return. Tax-Aide volunteers prepare the return remotely. The taxpayer works with a volunteer online to finalize the filing of the tax return and then either a copy of the return is securely sent to the taxpayer electronically or the taxpayer returns to the site to pick up a printed copy of their return.
- No Site Visit Model - The taxpayer converts their tax documents to electronic format and uploads them to TaxSlayer, the IRS-provided software used to prepare their return. Tax-Aide volunteers prepare the taxpayers return remotely. The taxpayer works with a volunteer online to finalize the filing of the tax return. A copy of the return is securely sent to the taxpayer electronically.
- Alternative Tax Preparation (ATP) - a Tax-Aide program in which taxpayers prepare their own tax returns and are the only ones in possession of their tax documents. ATP Assisters are completely reliant on taxpayer-provided information while helping them to prepare their own tax returns.
- Home/Shut-in Visits - The pandemic ban on Home & Shut-In visits was lifted for 2023. However, Home & Shut-In visits are still discouraged by Tax-Aide due to limited volunteer time and resources. See Policies and Procedures Manual, section 7.5 for more information about this delivery model.
- Facilitated Self-Assistance - The taxpayer works on a laptop provided by Tax-Aide at a site where one or more Counselors are available to answer questions.

For more information on each of these delivery models, see the Portal Libraries > Tax-Aide: Service Delivery Models folder.

4.6 Site Schedule

Sites may not restrict appointments by geographical location and must accept appointments from all taxpayers who attempt to make an appointment, subject to availability.

LCs must determine if their site will take appointments and/or walk-ins in coordination with their host site.

4.6.1 Walk-ins

Traditionally, many sites have accepted walk-in taxpayers only. This relieves the site of the burden of allowing taxpayers to make appointments, but it can often lead to long wait times for taxpayers and inconsistent inflow for the volunteer preparers. The host site must have space for the taxpayers to wait.

At walk-in sites, a sign-in sheet is used to establish the sequence of interviews, and may be used to record the assistance provided for reporting purposes. One volunteer (generally a Client Facilitator) may screen and then direct the taxpayer to a waiting counselor, offer the opportunity for the taxpayer to wait until a counselor is available, or indicate a less busy time at a later date if a significant delay in serving the taxpayer is anticipated.

4.6.2 Appointments

Appointment sites typically require that an appointment scheduler with an advertised telephone number be available. Judicious scheduling can eliminate long waits and provide for a smooth operation.

It is wise to remind taxpayers of their appointment and what documents are needed to prepare their tax return. Missed appointments or failure to bring the necessary documents results in lost time and frustration for all concerned.

LCs may wish to consider using walk-in taxpayers to fill any available slack time or missed appointments on a space-available basis.

4.6.2.1 Session Management

Session Management is the Tax-Aide solution for scheduling taxpayer appointments. Session Management is integrated into the Volunteer Portal and can replace most existing site appointment systems.

The components of Session Management are as follows:

- Volunteer Availability
  - Schedule volunteer at the site
- Site Calendar
  - Set up days and times when site is open
  - Set up appointments slots (duration and number of concurrent appointments)
- Appointment Report
  - Print daily report of taxpayers that have appointments
- Scheduler web page
  - Available to taxpayers to make their own appointments
  - Integrated into Tax-Aide Site Locator

These components do not all have to be used in order for Session Management to be used. For example, a site could allow taxpayers to make appointments using this system, but not schedule volunteers through it..

See the Portal Libraries >Volunteer Portal folder > Session Management subfolder for more detailed information.

4.6.2.2 Other Scheduling Alternatives

Sites may also use commercial scheduling systems, which provide many of the same capabilities of Session Management, with perhaps some additional capabilities. The cost of these systems may be reimbursed by Tax-Aide.

Some host sites (such as at a senior center or a library) may provide scheduling services to Tax-Aide.

See also the discussion in section 5.6 Manage Google Capabilities for Site for how the Tax-Aide-provided Google capabilities can be used to assist with appointments and taxpayer communications.

5.0 Preparing for Tax Season

The Local Coordinator's preparations for the tax season will begin in late fall of the prior year. This section describes a number of the elements of that preparatory work.

5.1 Volunteers

- Keep volunteers informed about planning for the season, and determine their intentions to return for the next season
- Encourage and mentor them through training and certification
- Keep track of their certifications
- Communicate need for submission of pre-approvals if mileage reimbursement will be above state limits
    - See Section 7.1 Reimbursements
- Communicate possibility of Continuing Education credits
    - See Section 3.8 Continuing Education Credits
- Plan and conduct orientation sessions before the season starts to ensure all volunteers understand local site procedures, can access Chromebooks and TaxSlayer, etc
    - See *C11-Chromebook Accounts, Adding and Removing Users* in the Portal > Libraries >Tax-Aide:Technology folder (blue) > Chromebooks subfolder
- Set a site shift schedule based on volunteer availability
- Recruit volunteers to help with appointments, outreach, administrative tasks, ERO responsibilities, etc.

5.2 Materials

The LC is responsible for ensuring that they have all the materials necessary for their site to operate. In some cases, the District Coordinator (DC) may order materials and supplies for all the sites in their district. In other cases, the DC will delegate the responsibility to each of their LCs to procure what is needed for their own sites.

I5.2.1 IRS Tax Training Materials

It is the responsibility of the District Coordinator or State Management Team to order the appropriate tax training materials from the IRS. The LC may be asked for input regarding how many training packages to order, and they are responsible for getting these materials to their team. The materials may be sent to the volunteer's home, or the DC's or LC's home for distribution to the team prior to tax season. These materials generally ship in November.

5.2.2 AARP Tax-Aide Training Materials

The NTTC Workbook will generally be shipped directly to each active volunteer counselor in late October of each year. LCs should remind their team members to update their addresses no later than the end of September so that they receive the workbooks. LCs may order additional copies from the Portal if needed.

5.2.3 AARP Foundation Volunteer Portal Materials

The LC must order the following from the Portal:

- Mandatory signage:
  - C2467, *Scope* poster
  - D143, *AARP Free Help* poster
  - D20232, *Taxpayer Roles and Responsibilities*
- Form 13614-C Intake-Interview forms for as many returns as the LC expects the site to need. Forms are also available in Spanish. (Note, the site probably needs more forms than the number of returns expected to be filed, as some will be taken by taxpayers who either have no need to file or who don't show up for appointments.)
- Tax-Aide envelopes for the taxpayers. Envelopes are also available in Spanish.
- Tax-Aide ID-badges for all volunteers

The LC may also need or want to order:

- Program promotional signage:
  - *Get Your Taxes Done for Free* (D16179)
  - *Tax-Aide Site Hours* poster (D20248)
- *Activity Tracking Log* sheets (D19597). Note, a modifiable version of this log sheet can be found in the Portal > Libraries > Service Delivery Models folder. (Download or make a copy of the file to enable editing.)
- *Qualifying Child or Relative Resource Tool* for volunteers
- Shirts for new volunteers, and for returning volunteers, if needed
- AARP Tax-Aide letterhead and mailing envelopes

These items should be ordered by early January at the latest. Some items may run out of stock, so it is better to order as soon as the updated items are available.

Some of these documents are also available on the Chromebook under the Tax-Aide Links > Required Site Materials.

5.2.4 Purchase other reimbursable supplies

The LC will need to purchase other supplies needed to run the site. They can then submit a reimbursement request for a "code-Z" reimbursement in the Portal.

Typical items allowed under this reimbursement type include office supplies, such as paper, staples, pens and power strips. See the Policies and Procedures Manual, section 10.3.3, or your district management for other items allowed.

If the LC needs other supplies or equipment not listed here or otherwise obtainable from their district's Technology Coordinator, they should contact their District Coordinator to see if other funds are available.

5.2.5 Other Required Materials

LCs must ensure that the following items are available on-site: (Note, having the electronic version available on the Chromebook is acceptable.)

- Publication 4299, *Privacy, Confidentiality and Civil Rights –A Public Trust*
- Publication 17, *Your Federal Income Tax* (for Individuals)
- *Publication 4012, VITA/TCE Volunteer Resource Guide*, as modified by Tax-Aide's National Tax Training Committee
- AARP Foundation *Tax-Aide CyberTax Alerts*
    - Used by Tax-Aide in lieu of IRS- required Volunteer Tax Alerts (VTAs) and Quality Site Requirement Alerts (QSRAs)
- *NTTC Scope Manual*
- State and local tax instructions
- Emergency Response Plan (see section 5.8.6 Site Security and Emergency Plans)

5.3 Tax Preparation Software

Several individuals may be involved in setting up TaxSlayer Online (TSO) software for a site. State Technology Specialists may set up the security and print templates and cascade them down to the sites in their split-states. The district's Technology Coordinator may perform some set-up functions for the site; alternatively, the ERO or LC will perform these functions. An LC who is not a counselor may be granted administrative-only TaxSlayer access. Whether these actions are performed by the TC, LC or ERO, the LC is ultimately responsible for ensuring that TSO is properly set up at their site.

The National Technology Security Committee has created several resources to assist whoever is doing this setup.

Detailed steps may be found in the *T03 Setup Guide for TaxSlayer Pro Online*, located in the Portal > Libraries >Tax-Aide:Technology folder (blue) >Tax Software Preparation sub-folder. This document provides the instructions for AARP Foundation Tax-Aide sites. (TSO Setup Guides found in TSO provide instructions for VITA sites; instructions for Tax-Aide may differ.)

The *T03 Setup Guide* explains how existing and new sites get activated, and then provides guidance for the actual configuring of TSO for the site, for entering and activating preparers, and for setting up tags and questions.

This guide includes a subset of the TaxSlayer Training Guide, including the topics of use to the volunteer setting up and managing TSO for a site. It includes information on:

- Logging in and passwords
- Setting up the site
- Setting up security templates
- Adding preparers
- Configuring printers
- Managing returns (including tags)
- Working with reports
- Working with amended returns
- Scanning documents
- Using the Customer Portal

Another resource is T04 TaxSlayer Software– Electronic Return Originator (*ERO): Transmitting Returns, Handling Rejected Returns, and Reconciling Returns* (*in development by NTSC– link coming.)* Soon this will be available in the Portal > Libraries > Tax-Aide:Technology folder (blue) > Tax Software Preparation sub-folder.

In order to keep up with the constant updates to TSO, LCs should also subscribe to the VITA/TCE Blog at: https://vitablog.taxslayerpro.com. To subscribe see the directions here: https://vitablog.taxslayerpro.com/how-to-subscribe-to-the-taxslayer-vita-tce-blog/

5.4 Additional Documents for Local Site

- Customized Forms to help taxpayers organize their information, which can be found under the Chromebook's Tax-Aide links and which may include:
    - *Itemized Deductions worksheet*
    - *Self-Employed Schedule C worksheet*
    - *Education credits worksheet*
    - Spanish version of these forms

- Forms specific to the site's service delivery method, for example
  - *Document Inventory Checklist*, for the Drop-Off Model, found in the Portal>Libraries >Tax-Aide:Service Delivery Models folder > Drop-Off Model sub-folder.
  - *Form 14446*, if using the scanning models, found in the Portal>Libraries >Tax-Aide:Service Delivery Models folder > Scan Models sub-folder.
  - Modifiable *Activity Tracking Log* - Available in the Portal > Libraries >Tax-Aide:Service Delivery Models folder.
- Name Tags, with first name and last name initial of each volunteer. Do not use full names.

5.5 Establish Site Policies and Procedures

The Local Coordinator will develop specific policies and procedures for how the site will operate, while ensuring that the IRS and Tax-Aide policies and procedures are followed:

5.5.1 Role of the Client Facilitator

The Client Facilitator or CF is usually the first person the taxpayers will meet. Their job is to assist with the inflow of taxpayers into the process. What will their responsibilities be? Will they make appointments? Will they maintain the Site Activity Logbook? What questions do they need to ask the taxpayers? What do they need to explain? What situations do they need to be on the lookout for, and when do they need to call for help? Will they do some of the "intake" processing? Will they screen for Out-of-Scope (OOS) returns? Will they track the number of questions that do not result in a prepared tax return? (See Metrics, Section 7.6)

5.5.2 Intake/Interview Process

The client facilitator, counselor and quality reviewer must all verify each taxpayer's identity by examining a photo ID. In addition, they must review Social Security documentation for all taxpayers and dependents claimed on the tax return.

All taxpayers are required to fill out Form 13614-C, the Tax-Aide Intake/Interview & Quality Review Sheet. Both the counselor and quality reviewer will go through the entire form with the taxpayer and ensure that all questions are answered yes or no and all "unsure" answers are changed to yes or no. They must also explain the three consents to the taxpayers. Taxpayers are encouraged to answer the questions at the end of the form, but are not required to answer them. Every return must have an Intake/interview Form completed before the return is begun.

See the Gold Standards of Intake and Interview. The NTTC videos on Taxpayer interactions provide a number of useful tips.

5.5.3. Quality Review (QR) process

All completed returns must be quality-reviewed with the taxpayer. Some sites will use dedicated quality reviewers who only perform reviews. At other sites, some counselors may rotate between preparing returns and performing reviews. Self-review is never acceptable. It is up to the LC to decide who may perform quality reviews.

The quality reviewers should follow the Quality Standards of Quality Review. See also this How to do a Quality Review video.

5.5.4. ERO process

The Electronic Return Originator (ERO) is the person who e-files the returns and then ensures that they have been accepted. If not accepted, they ensure that the rejections are handled appropriately. This person must be a certified counselor.

The LC must determine who will perform this role and file the returns. Is it one person or several? While it is recommended that the LC not perform this role, at many sites, they do.

All returns need to be tracked through acceptance. Any federal or state rejections need to be dealt with, and communicated to the taxpayer, as necessary. Who will track the filing and acceptance of federal and state returns? The ERO, individual counselors, the LC?

See Appendix D: Resolving Rejects for more information on error resolution.

5.5.5 Other Procedures Dependent on Service Delivery Model

The LC may need to develop site procedures dependent on the service delivery model being used. For example, if using the Drop-Off Model, the site needs to know how documents will be checked in and out and where the documents will be stored. If using the Scanning model, the site will need procedures to ensure documents are deleted from the scanner.

See more information about service delivery models in the Portal Libraries > Tax-Aide: Service Delivery Models folder.

5.5.6 Scope Reduction

All Tax-Aide sites operate under the scope provisions approved by IRS and Tax-Aide. A site may never prepare returns that are out-of-scope per the NTTC Scope Manual, but a site may choose to reduce its scope if it finds it necessary due to time or volunteer constraints. For example, a site may choose not to do amended returns, or not to do amended returns of returns that were not done originally at the site. It may choose not to do prior year returns, or not to handle brokerage statements before a certain date. In any of these cases, this reduced scope must be consistent throughout the season and consistent for all taxpayers.

5.5.7 Optional Offerings

5.5.7.1 State Tax Assistance Program (STAP)

Tax-Aide provides the State Tax Assistance Program (STAP) which allows a site in one state to prepare a return for a taxpayer who lived in a different state, and then to get that return quality reviewed by a reviewer certified in the second state. Will the site provide this service?

> See more information in the Portal > Libraries > red Tax-Aide:Training and Tax Law folder > State Tax Assistance Program subfolder.
> Also, see: More information on STAP and
> Intake sheets for states participating in STAP

5.5.7.2 Client Portal

TaxSlayer includes a Client Portal that allows a taxpayer to electronically upload documents and to review documents online. Tax-Aide sites are now authorized to use this capability. Will the site provide this service and under what circumstance?

> See more information in the Portal> Libraries > blue Tax-Aide:Technology folder > Tax Software Preparation sub-folder > *ERO Reference Guide (coming soon)*.

Will the site sponsor any Ad-Hoc or Mobile Site services at other locations, where Tax-Aide services are provided for just a day or two?

5.5.7.3 Americans with Disabilities Act

The National Tax-Aide program will pay for American Sign Language (ASL) interpreters, when needed, to be compliant with the Americans with Disabilities Act. LCs should contact their District Coordinators to request the scheduling of these services, if needed for their volunteers or taxpayers.

For additional information on serving taxpayers with disabilities refer to the Quick Reference Guide to Helping Taxpayers with Disabilities in the Portal Libraries: Tax-Aide: General Information >Taxpayer Forms, Guides, Support and Information.

5.5.7.4 Foreign Language Interpretation Services

The national program does not pay for foreign language interpreter services, but the IRS offers free, real-time interpretation services for numerous languages. Virtual call centers are open 24-hours a day, year-round. For more information regarding requirements to use the service and available languages, see the IRS Pub 5547, Over the Phone Interpreter Service.

5.5.8 Site Security and Emergency Plans

The LC will need to prepare security and emergency plans. See the section 5.8 Privacy and Security Section.

5.6 Manage Google Capabilities for Site

5.6.1 Google Meet

5.6.1.1 Phone Calls

Google Meet capabilities on all Chromebooks allow site volunteers to call taxpayers using the Google Meet numbers without exposing their own private phone numbers.

To use this capability, the counselor needs to simply:

- Select the Google Meet link from the Tax-Aide Google links
- Click “New Meeting,” then
    - Select “Start an Instant Meeting”
- When the meeting comes up,
    - Turn on the microphone, if it is off
    - Click “Add Others”
    - Switch to the phone icon and
    - Type in the taxpayer’s number and hit the call button

The taxpayer will receive a phone call from 617-675-4444 with Google Meet as the caller-ID. Some sites have found it useful to give this number to taxpayers when they leave the site, and tell them that counselors will call them from it. There should be a means for the counselor and the taxpayer to verify their identities, such as a codeword.

More than one counselor may use this capability at the same time. It does not allow text messaging or voicemail.

5.6.1.2 Videoconferencing

Google Meet also allows counselors to have a video conference with taxpayers who have that capability. To use the video capability, the counselor needs to send an email to the taxpayer to invite them to the meeting. Both the taxpayer and the counselor must then provide identification. The counselor can display their name badge and the taxpayer can display their photo ID.

5.6.2 Google Gmail

5.6.2.1 Individual accounts

Every volunteer has been assigned a Gmail account which corresponds to the AARP account with which they sign into their Chromebooks. (e.g. 123456789ty23@aarpfoundation.org, where 123456789 is the volunteer's AARP ID and "ty23" is the upcoming or current tax season. By logging into Google with this account, they can send and receive messages on their Chromebooks. They can use this capability to email taxpayers, if needed, without exposing their own personal email accounts.

If the preparer or the taxpayer inadvertently includes any sensitive information in an email, the preparer should delete the email as soon as possible, and not wait for the automated deletion at the end of the season.

The contents of these accounts will be wiped at the end of every tax season.

5.6.2.2 Site account

In addition, each site now has one Google Gmail account, with the address of 123456789@aarpfoundation.org, where S123456789 is the SIDN of the site. (Note, the "S" is not used in the account name.) The primary benefit of this account is to enable the Google Voice capability described below, although this account may also be used to communicate with taxpayers.

See tip sheet *GV05 Comprehensive Google Voice Setup* found in the Portal > Libraries > blue Tax-Aide: Technology folder > Google Workspace subfolder for information on how to get this account set up.

All base sites have been given one of these accounts with their attached Google Voice functionality. If the capability is not used in 2024, the account will be disabled in December, 2024, and permanently deleted in 2025. After that date, the LC will need to submit a request to get a new account and phone number set up.

Although the account is not purged at the end of the tax season, in order to allow the Google Voice number to remain the same from tax season to tax season, any e-mails, voicemails and text messages associated with the account are deleted on a rolling 30-day cycle. If it is desired to keep one of these for the entire tax season, the LC should forward it to their aarpfoundation.org email account, which will not be purged until the end of the season.

5.6.3 Google Voice

Every site can select one Google Voice number which will remain constant from season to season. This number could be used as an appointment line, and shared to the volunteers responsible for managing the site's appointments. If the site already has an appointments line, this number might be used exclusively for current taxpayers who need to contact preparers. It could also be used to call or text taxpayers. Texting taxpayers has been found to be very effective, and is not available with the Google Meet capability.

This number has caller-ID, which identifies it with a shortened name of the Tax-Aide site. However, not all carriers recognize this capability, so it may not show to all recipients. LCs may wish to use this number on their promotional materials and encourage taxpayers to add it to their contacts during intake at the site so that it will show on their personal Caller ID screens.

There is, however, only one number per site, so if this is shared among several people, everyone will see all texts and transcripts of incoming calls. It appears that more than one caller can use this number at a time, but Google has not confirmed that this functionality can be assumed.

The site's Google Voice account is linked to the site's Gmail account, so all transcriptions of unanswered incoming calls and texts will be automatically forwarded to that email account. From there they can be automatically forwarded to the account of one of the volunteers if, for example, the site has someone tasked with responding to these calls and messages. Alternatively, one person could be tasked with forwarding the messages out of the site's Google account.

If taxpayers provide information via a transcript or via a text, the information can be cut and pasted directly into a note in TSO for a permanent record of the communication.

5.6.4 Google Drive

5.6.4.1 Individual Google Drives

Every Google account gets access to a Google Drive, so all individuals have a Google Drive instance on the Chromebook. These can be used to share files among team members working on the Chromebooks. These drives will be wiped clean after every tax season.

5.6.4.2 Premium Google Drive

Tax-Aide has another drive called the Premium Google Drive, which LCs may find to be more useful. Each state Technology Specialist has been given a large amount of drive space to distribute among the districts. District Technology Coordinators have been tasked with granting these drives to sites that request them. These drives will NOT be wiped out at the end of every tax season.

If desired, LCs can request one of these drives and can set them up with the information that their team members will need access to during the tax season. By sharing the folders or documents with "Anyone with the link can view" access, the LC can share the link to the drive or the folder with their team members, without having to individually grant them all access to each file or folder.

Items LCs might wish to store include site-specific forms, such as a modified activity log, state instructions, and letters to taxpayers regarding missing forms, etc. so that all tax preparers have access to the forms used at the site. Other items that could be useful might include descriptions of site's processing, orientation slides, weekly communications, emergency contact forms, etc.

In addition, some folders could be set up with more limited access, with access granted only to certain individuals, for example, for Shift Coordinators.

See the Portal > Libraries >blue Tax-Aide: Technology folder >Google Accounts subfolder >*GA08 Creating and Sharing Drives in a Premium Account.*

5.7 Equipment Management

5.7.1 Equipment Inventory

The district's Technology Coordinator is responsible for maintaining the inventory of all the equipment in the district. They will use the Online Inventory System (OIS), a system available to them in the Portal, to maintain the equipment inventory for computers, printers, projectors and scanners.

Each LC is responsible for keeping track of the equipment for their site, once they have received the equipment from the Technology Coordinator, but they are not required to interface with the OIS.

5.7.2 Equipment Use

From time to time, the state leadership team may need to redistribute equipment within the state. For that reason, LCs need to inform their District Coordinators and/or Technology Coordinators of any changes to their site's equipment needs.

If the site needs additional equipment, the LC should make this clear to the district's Technology Coordinator as early in the fall as possible, so that they can acquire it from the state in time for the season.

5.7.3 Equipment Repair & Replacement

Equipment repair or replacement is accomplished through nationally-managed vendor contracts. For specifics, see Policy and Procedures Manual Section 15. LCs should coordinate with their district Technology Coordinator to obtain repair or replacement of assigned equipment.

5.7.4 Equipment Transportation and Storage

Tax-Aide hardware such as Chromebooks, printers, routers and hotspots must be stored and transported responsibly, such as in a vehicle trunk or other storage area where the equipment cannot be observed. Equipment must not be left unattended. Tax-Aide equipment stored at a tax site must remain in a locked storage area where access is controlled by the host site management. Users are prohibited from removing or altering asset tags.

During the off-season all Tax-Aide equipment must be stored in a secure and moisture-free environment. This may be in the home of the LC or other volunteer, or it may be in a centralized location for the district. LCs should check with their district's Technology Coordinator for their district's policy and utilize the procedures in the NTSC Tip Sheet: How to Store Acer Chromebooks at the End of the Season.

5.7.5 Lost or Stolen Equipment

Volunteers are responsible for immediately reporting a loss or theft of a device to appropriate law-enforcement agencies, as well as reporting the loss to Tax-Aide within

24 hours of detection. The procedure for loss or theft of any Tax-Aide device is located in Section 8 of the Policies and Procedures Manual and on the back of name tags.

5.8 Privacy and Security

The Local Coordinator must ensure that all volunteers are aware of and strictly adhere to the policies and procedures laid out in Section 8, “Confidentiality and Security of Taxpayer Data,” of the Policy and Procedures Manual. Below are some high level statements from the Manual.

5.8.1 Equipment

- Volunteers may only use registered Tax-Aide provided Chromebooks to access taxpayer information.
- Only Tax-Aide approved software may be installed on Tax-Aide ChromeBooks.
- No personal equipment may be used for anything using or accessing taxpayer data, not even for Friends and Family returns. Personal equipment may be used for training and certification, for accessing the Volunteer Portal, and for general administrative work.
- Chromebooks must be password-protected at all times.

5.8.2 Network

- Direct connections from the Chromebooks to the host site's public wireless network or to other non-Tax-Aide wireless public networks are prohibited.

- Chromebooks may be used on secure home networks. The acceptable home connectivity options include:
    a. Attach to the home network directly via Ethernet adapter/cable
    b. Use a Tax-Aide approved router, with wireless turned off, on the home network and attach the Chromebook directly via Ethernet cable
    c. Use the home network wifi after ensuring the following:
        - The router admin credentials have been changed from the default username and password
        - The router requires a password to connect to the network
        - The router password has been changed within the last 12 months
        - The router firmware has been updated within the last 12 months
        - Note: it is recommended that the home network’s Guest Network be used, in which case only the Guest Network password needs to be updated every year, not the main router password.
    d. Use a personal hotspot with a strong password and ensure the hotspot is not shared with others

        - Note, Tax-Aide will not reimburse for data usage of a personal hotspot

- Tax-Aide hotspots are only to be used at sites that do not have usable network access and they are to be used exclusively for Tax-Aide activities.
- Security controls must be used to restrict printer access to authorized users only.

5.8.3 Data

- Tax-Aide-recommended security configurations and/or anti-virus and firewall software programs must be used to protect all Tax-Aide equipment.
- Appropriate steps to secure taxpayer data or electronic information must be taken at all times. Volunteers may not keep any forms or documents with taxpayer identifying information. Taxpayer identifying information will not be shared, unless it is mandated by the IRS or a state/local taxation or revenue agency. This includes W2s, 1099s, and Form 8879.
- No sensitive personally identifiable taxpayer data is to be saved on any Tax-Aide computer. This means no SSNs or bank account information.
    - LCs may retain a list of taxpayer names and email addresses for future contacts
    - LCs may export tax return data from TSO for site analytics, as long as the list does not include full SSNs and bank account information
- Flash Drives or any other portable storage provided by the taxpayer must never be connected to a computer used in the Tax-Aide Program.

5.8.4 Taxpayer Privacy

While setting up the tax interview and preparation rooms, LCs should arrange tax preparation areas to limit unauthorized access to taxpayer information and to ensure privacy for discussions. For example, use partitions if available, face tables in different directions, and make use of the space in the area.

If taxpayers have access to the tax preparation area, volunteers must use SEARCH + L whenever they step away from their screens to prevent volunteers and taxpayers from viewing the return of another taxpayer.

During conversations with taxpayers, personally identifiable information (PII) should not be discussed out loud so others may overhear. PII includes Social Security numbers, addresses, bank account numbers, birth dates, driver’s license numbers, etc.

5.8.5 Volunteer Privacy

The full names of volunteers must not be displayed on their name tags or used in conversations or correspondence with taxpayers.

It is recommended that volunteers use Google Meet, the site's Google Voice number or a personal Google Voice number dedicated to Tax-Aide when calling taxpayers so that they do not expose their own private phone number to taxpayers. Similarly, if they need to send an email, they should use their AARP Foundation.org email account instead of their own personal account.

5.8.6 Site Security and Emergency Plans

5.8.6.1 IRS Form 15272, VITA/TCE Security Plan

All sites need to have an IRS-approved IRS Form 15272, VITA/TCE Security Plan onsite before opening for the season. This is to ensure sites adhere to the security requirements outlined in IRS Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust. Currently this plan is generated from site data in the Portal and forwarded to the appropriate IRS SPEC territory manager in December. The territory manager must approve the plan and forward an approved copy to the site before it may open. Sites must maintain a physical or an electronic copy of the SPEC-approved security plan on site.

5.8.6.2 Local Emergency Response Plan

In addition, every site needs to have a local Emergency Response Plan in place for what to do in case of emergency, such as power outages, storms, etc, as well as in the case of health issues of taxpayers and volunteers. The site also needs to have plans for bad weather or other cases in which the site may be closed. See Appendix E for a sample plan.

LCs need to have a list of current emergency contact information for all of their volunteers. This list should be available to all Shift Coordinators, and readily available at the site.

5.9 Publicity

5.9.1 Guidelines

AARP Foundation and the National Tax-Aide program conduct nation-wide publicity for the Tax-Aide program throughout the year, with special emphasis during tax season. Taxpayers may visit taxaide.aarpfoundation.org to find out about sites near them and to learn about other self-preparation options. The “site locator” function used here is fed from the Portal Locator information that LCs must update in January.

Tax-Aide state and district organizations may have volunteers dedicated to providing publicity at the state and district level.

Local Coordinators will still want to publicize their services at the local level. Depending on what is being done at their district level, they may want to contact local newspapers, local government websites, senior citizens centers, low-income housing offices, churches, libraries, community and recreation centers. Asking the site’s host to help advertise is also often very helpful.

5.9.2 Posters

Tax-Aide provides a number of publicity materials to help the LCs.

In the Portal, LCs can order posters and then write or print the site’s open hours onto them:

- Tax-Aide *Site Hours* (D20248)
- Tax-Aide *Get Your Taxes Done for Free* poster (D143)

Alternatively, an editable version of the *Get Your Taxes Done for Free* poster can usually be found in the Portal > Libraries >Tax-Aide:Communications, Recruitment, Outreach folder.

Other materials that may be helpful and which are available for ordering from the Portal:

- D13401, a folded four-page promotional flyer
- *Tell-A-Friend* wallet cards

LCs may find it useful to print out labels with site hours and contact information and attach the labels to these items.

5.10 Update Portal's Site Information

The site information stored in the Portal is used by the AARP Tax-Aide Site Locator tool to help taxpayers find the Tax-Aide locations most convenient to them. In addition, this data is fed to IRS systems where it is used by the IRS to order software for our sites, to schedule site visits, and to validate that the sites meet VITA/TCE grant requirements.

Early in January, the LC should update the site's program location record in the Portal. Locator. The *VP07 - Update Program Location Information* tip sheet explains how to do this. It can be found in the Portal > Libraries > Tax-Aide: Volunteer Portal folder > 07 Site Management subfolder.

Later in January, the LC should update the "Open to the Public?" field in the Program Location record to YES. This will allow the site to be found by the AARP Tax-Aide Locator tool on the AARP website.

6.0 Tax Season Operations

6.1 Introduction

After the planning phase has been completed, the actual work at the site begins. In addition to return preparation and problem solving, the following items should be considered.

6.2 Volunteers

In addition to the discussion about volunteers in Section 3 Volunteer Management, there are several additional items to consider during the tax season.

6.2.1 Team Support

LCs should work to ensure their volunteers' goals are being met. Some volunteers are primarily interested in helping others. Other volunteers want to learn more about tax law. LCs should recognize when their team members perform above and beyond, help them learn and keep them challenged.

6.2.2 Team Communications

Depending on the size of the site's team or shift, the LC may find it worthwhile to have a brief team meeting prior to each shift. This allows the LC to disseminate current information, and allows counselors to ask questions. Larger sites find that a weekly email to the entire team works well to ensure that everyone hears the same reminders. The note might include questions and issues that arose during one shift and not at others.

6.2.3 Subject Matter Experts

Subject Matter Experts, sometimes called SMEs, counselors who are well-versed in a certain aspect of tax law, are a valuable resource for the whole team. Care should be taken to ensure they are used when needed, and not as a crutch. To be efficient, counselors need to learn everything they can to be as self-sufficient as possible.

6.2.4 Quality Reviewers

There are no specific qualification criteria for Quality Reviewers. The LC makes this decision based on the counselor's ability and experience.

6.3 Return Preparation

6.3.1 Friends and Family Returns

Under the IRS "Friends & Family" benefit, 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. Policies regarding the preparation of these returns are set at the state and local level.

In general, the following apply (subject to state and local leadership approval):

- Counselors may prepare returns for friends and family at their homes if they have Local Coordinator approval and a strong, ongoing relationship with the taxpayer.
- Returns must be prepared on a Chromebook, and if done at home, on a secure network as defined in Section 5.8.2 Network.
- Volunteers are not protected under the Volunteer Protection Act of 1997 nor by the AARP Foundation for these returns.
- These returns may be prepared with no tax law limitations, they must be electronically filed, and they may be subject to a quality review at the site, if required by the Local Coordinator.
- Friends and Family returns should be designated with an F&F return tag.
- Returns may be password-protected.

6.3.2 Return Tracking

Each return must be monitored throughout the preparation and submission process to ensure no returns are left incomplete. TSO has tools to allow facilitation of this process.

See *T04 TaxSlayer Software - Transmitting Returns, Handling Rejected Returns and Reconciling Returns*, in the Portal >Libraries >blue Tax-Aide:Technology folder >Tax Preparation Software subfolder.

It is recommended that one person, whether it is the LC, Client Facilitator, or ERO, should be ultimately responsible for this tracking to avoid hand-offs that could lead to lost returns.

The AARP Foundation also requires reporting on types of returns not tracked by TSO (specifically, number of paper returns and amended returns), so these types of returns must also be tracked for eventual reporting at season end. (See Section 7.5)

6.4 Handling of Taxpayer documents

In drop-off scenarios, it is important to maintain the chain of custody of taxpayer documents, especially driver's licenses and social security cards. Each site must have a mechanism in place to ensure all documents are returned to the taxpayer and that this is documented. Several document inventory forms are available in the Portal > Libraries > Tax-Aide: Service Delivery Models folder > Drop-Off Model subfolder. Note, page two of this document is required as-is. Page one may be modified by the LC.

6.5 Error Resolution

The ERO is typically responsible for resolving federal or state return rejections. The LC may help directly, or may appoint others to assist. It is best to resolve all errors as soon as possible. See Appendix D: Resolving Rejects for more information on rejection codes.

6.6 Incident Reports

6.6.1 Incidents

While incidents that require escalation are not common, the LC is occasionally called upon to manage events that relate to accidents, injuries, criminal activities, or threatening behavior. Refer to the Portal > Libraries >Tax-Aide: General Information folder > Tax-Aide Site Notices and Forms subfolder for *Incident Report Instructions* and the *Tax-Aide Incident Report Form*.

Generally speaking, an incident needs to be reported if any emergency services are called, if there is a concern of legal action, or if the local media may publicize an incident. The following are types of activities that would trigger an incident report:

- A volunteer or taxpayer:
  - Becomes ill at a site and 911 is called
  - Has an accident at the site
  - Causes property damage at a site
  - Indicates they plan to contact a lawyer or the media or AARP (State Office, National, CEO) regarding an issue
- A taxpayer is asked to leave the site and/or police are called
- A volunteer:
  - Is injured while at the site or while on program business
  - Is arrested, charged with, or convicted of a crime
  - Is alleged to have sexually harassed a volunteer or taxpayer
  - Is alleged to have been overly aggressive
  - Is alleged to have engaged in inappropriate fiscal business
  - Is alleged to have violated policies

6.6.2 Incident Report Form

The Incident Report Form should be completed by the LC and forwarded to the District Coordinator for submission to the State Coordinator (SC).

It is important to submit incident reports to the District Coordinator, who will submit them to the State Coordinator for forwarding to the National Office. The submission:

- Informs the National Office of incidents that could receive media attention and legal and/or political implications.
- Allows trends to be spotted within and across regions, possibly highlighting areas requiring additional training.
- Allows the National Office to prepare for any negative impacts. With social media, bad press can spread quickly.
- Allows situations that could impact the reputation and brand of AARP Foundation Tax-Aide can be managed.
- Protects the volunteer involved.
- Provides organization-wide standardization of reporting.

6.6.3 Submission

When in doubt, it is always better to submit an Incident Report. The LC should submit the report within 24-48 hours.

6.7 Site Reviews/Visits

The Tax-Aide program relies on various site visits by leaders to assure local volunteers have knowledge of and are following IRS and AARP Tax-Aide policies and procedures. The site visits also allow leaders an opportunity to connect with the volunteers in their organization, answer questions and solicit suggestions for the program. The LC needs to understand the various site visits and ensure that the site is prepared for a visit.

6.7.1 Types of Site Reviews

6.7.1.1 IRS Site Reviews

The IRS conducts three types of reviews:

- General Site review: The IRS SPEC employee identifies themself upon arrival and reviews a selected number of returns for accuracy. They evaluate the site for compliance with all Quality Site Requirements (QSR IRS Form 6729). Immediate feedback is given to the LC and the written report from the IRS that follows is shared at the Regional, State and District levels.
- Remote Site Review: The IRS SPEC employee arranges a phone call with the LC. The QSRs are reviewed and discussed in detail. Immediate feedback is given to the LC and the formal written report from the IRS that follows is shared at the regional, state and district levels.
- QSS Review: A Quality Statistical Sample Review validates the accuracy of returns and the compliance of Volunteer Standards of Conduct and Quality Site Requirements.   These typically include three tax returns reviewed along with a site review.

6.7.1.2 Internal Site Reviews

In addition to the IRS reviews described above, State Coordinators may be asked by the National Office to complete one or more formal site visits under the program's internal audit process. The SC usually conducts the AARP review but may designate a member of the State Management Team to do so if he/she is geographically closer. The results of these reviews should be discussed with the LC. They are to be considered educational rather than evaluative. These site reviews do not usually involve auditing the accuracy of any tax returns prepared at the site.

Any site that received an IRS review in the prior year that indicated serious concerns will be selected for an AARP Foundation Tax-Aide review the following year to ensure that the prior problems have been corrected.

6.7.2 LC Duties

The LC should review the *Internal Site Review Form* and the *Internal Site Review Form Guide* at the beginning of each season, and remind the site volunteers about any items that impact them. The forms can be found in the Portal > Libraries > Tax-Aide: Internal Site Reviews folder.

It is recommended that LCs visit one or two sites in the district each season to observe alternative processes and procedures.

LCs should share the results of any site reviews of their site with their volunteers.

6.9 Program Metrics

Program metrics may be updated in the Portal by the LC during the season, but must be finalized at the end of the season. See Section 7.6 Reporting Program Metrics.

These metrics include numbers of paper and amended returns, as well as numbers of questions answered which did not result in returns being prepared or submitted. A process should be set up to collect this information throughout the season.

7.0 End-of-Season Activities

7.1 Reimbursements

LCs are responsible for submitting expenses for reimbursement and for approving the mileage reimbursement requests of their volunteers.

7.1.1 Reimbursement Requests for Non-Leaders

Most volunteers are considered to be “non-leaders” and are eligible only for mileage reimbursement. Volunteers have three options for claiming mileage reimbursements: no claim, a flat rate request or an itemized request. The LC is responsible for ensuring that volunteers know about this benefit and know how to claim the reimbursement if the volunteers desire.

Volunteers who wish to itemize their mileage claim must submit the claim themselves in the Portal. If they need help, they can use the tip sheets found in the Portal > Libraries > Tax-Aide:Volunteer Portal folder > 09 Reimbursements subfolder > Reimbursements for All Volunteers subfolder.

The LC should run a bulk reimbursement report and have their volunteers select their desired payment method and sign the form. It is strongly recommended that volunteers select direct deposit.

The LC can then submit in the Portal the flat rate requests for the volunteers who choose that option. See *VP09 - Complete and Submit a Flat Rate Mass Approval Form* tip sheet in the Portal > Libraries > Tax-Aide:Volunteer Portal folder > 09 Reimbursements subfolder > VP09 Reimbursements for Leaders subfolder.

LCs also need to understand that each state has a mileage cap for the entire season for volunteer counseling transportation expenses (Activity Code "I"). Mileage expenses that are expected to exceed this limit must be pre-approved before the start of the season by the State Coordinator. The LC should ensure their volunteers know about this need for pre-approval. If any team members might exceed the mileage cap, the LC should notify their DC about these situations, while providing any options that might help to mitigate the excessive mileage.

7.1.2 Reimbursement Requests by LCs

Local Coordinators are eligible for reimbursement of mileage/transportation expenses related to training and tax assistance and coordinating program activities, and for purchase of certain supplies and consumables. See Section 5.2.4 Purchase Other Reimbursable Supplies for types of supplies that are eligible for reimbursement under Activity Code "Z."

All non-mileage expenses require a receipt attached to the reimbursement request.

LCs should speak with their District Coordinator if they have any of the following types of expenses which require special procedures:

- Group meals
- Airline travel
- Extended service beyond standard filing season
- Overnight stays not associated with an established meeting
- Interpreter services
- Paid advertising exceeding $100 per event

The following types of expenses are not eligible for reimbursement:

- Alcoholic beverages
- Entertainment
- Secretarial services
- Site expenses including rent, heat, power etc.

7.2 CE Credits for Volunteers

In some split-states, it is the LC's responsibility to confirm a volunteer's eligibility for CE credits. The LC should follow the procedure established by the State Coordinator and the local SPEC. See Section 3.8 Continuing Education Credits.

7.3 Deactivate Users in TSO

At the end of the season, the LC or ERO must deactivate the counselors in TaxSlayer (TSO). During the off-season, only the LC, or perhaps the site ERO, needs to have this access to the tax software.

7.4 Turn off Locator in Portal

In the Volunteer Portal, change "Open to the Public" to NO. See VP07 - Manage a Site Locator Entry for more information.

7.5 Prepare Equipment for Off-Season Storage

Coordinate with your District's Technology Coordinator to determine where your equipment will be stored off-season. If you are storing any Chromebooks yourself, be sure to follow the procedures in How to Store Acer Chromebooks at the End of the Season.

7.6 Reporting Program Metrics

Either monthly during the season, or at the end of the season, the LC is responsible for reporting in the Volunteer Portal all the site activity that is not captured by TaxSlayer. This includes the number of paper returns and amended returns for the current and prior seasons, and the number of questions answered that did not pertain to returns completed by the site volunteers. This is important because these numbers are used when the AARP Foundation is applying for grant money to fund the program.

See tip sheet *VP08 Update Program Metrics Information*, found in the Portal > Libraries > Tax-Aide:Volunteer Portal folder > 08 Program Metrics subfolder.

7.7 Provide Feedback

District Coordinators are required to provide feedback on the season to State Coordinators. LCs should provide DCs with oral or written reports on how their season worked, what successes and what problems they had, what improvements could be made, and what additional assistance from the Tax-Aide program would be helpful.

Tax-Aide sends a year-end survey to all volunteers. All leaders and volunteers are encouraged to answer the survey.

7.8 Volunteer Appreciation and Communications

In many districts, it is customary for site volunteers to gather at the end of the season to celebrate a successful season. This is an opportunity for LCs to thank their volunteers and to confirm their availability for the following season. This also provides a chance for leadership to acknowledge service awards received during this year.

Where a breakfast or luncheon is not possible, many LCs send written notes to thank their volunteers for their service.

Once the LC has learned about changes to volunteer status, they should communicate this information to the DC and/or the district's Administration Coordinator as soon as possible.

During the off-season, the LC has the opportunity to speak with the site sponsors to thank them for hosting the prior tax season and confirm the site's availability for the following season.

7.9 Off-Season Support

LCs are neither required nor expected to provide significant out-of-season support. LCs should change the messages on any phones associated with the program to indicate the site's closure.

Assisting taxpayers whose return was prepared by Tax-Aide volunteers during the season with the amendment of an incorrect or incomplete return or a reply to an IRS or state inquiry is strongly encouraged and reasonable. See *Tax-Aide Off-Season Tax Assistance* for more information.

7.10 Letters for Taxpayers (or Post-season Taxpayer Issues)

Taxpayers may contact AARP Foundation Tax-Aide after they have had their tax returns prepared at an AARP Foundation Tax- Aide site. Often this is because they received a letter from a taxing authority stating that there was an error on the return, the return was not filed, or the IRS has another question regarding the preparation of the return. In these circumstances, taxpayers often want AARP Foundation Tax-Aide to explain the problem or assist them with filing an amended return or both.

If the taxpayer has called AARP or submitted an inquiry on the website, the State and Regional Coordinators are notified. Although the State Coordinator may respond to inquiries directly, typically an inquiry is forwarded to the District Coordinator where the return was prepared. The District Coordinator then either deals with the inquiry or, more likely, forwards it to the Local Coordinator where the return was prepared for further action.

After speaking to the taxpayer, the LC either resolves the issue or takes additional action. Often what is required is a letter for the taxpayer to send to the IRS.

7.10.1 Common Examples

Some common examples might include:

- Explaining to the taxpayer that the return was correctly prepared. This may result in the taxpayer having to pay additional tax, interest or penalties to the taxing authority.

- Explaining to the taxpayer that the return was incorrectly prepared. This may be because the taxpayer did not bring all relevant documents when the return was prepared or gave incorrect/incomplete information on the intake/interview sheet. The volunteer assisting the taxpayer will need to explain why the additional tax is due. Sometimes the taxpayer requests an amended return, even though the IRS has already made the correction and indicated that an amended return should not be filed. If there is a penalty assessed, the LC may write a letter to the taxing authority on the taxpayer's behalf, asking that the penalty be waived. See section 7.10.2 for sample letters.

- Explaining to the taxpayer that it appears that the taxing authority is in error. In this situation, a Tax-Aide LC may assist the taxpayer by writing a letter of explanation to the taxing authority but there is no obligation to do so. Other resources to assist the taxpayer include the Taxpayer Advocate Service or the Low-Income Tax Clinics located in some areas of the country.

- Explaining to the taxpayer that their return was not able to be electronically filed due to missing or incorrect information. This letter would only be required if other methods of communication had failed (email, telephone, text). The recommendation included would be to paper file the return. See *Notification of potential identity theft, as return was rejected due to ITIN of taxpayer or spouse having been used on prior return*

7.10.2 Letters on behalf of taxpayers

See the Portal > Libraries > Tax-Aide: General Information folder > IRS Penalty Waiver Forms subdirectory for sample letters:

- Request to IRS to waive penalty after IRS changed a return we prepared and notified taxpayer of tax, interest and late penalty due.

- Request to IRS to waive late penalty after return was not e-filed on time

Any letters should be written on AARP Foundation Tax-Aide stationery, which is available to order in the Portal. They should be signed (first name, last initial) by the LC or the person writing the letter and include the role of that person and the location of the Tax-Aide site where the taxpayer was served.

Signature block should include:

- First name, last initial of LC
- Role of signer (i.e., Local Coordinator)
- Name, city, and state of the site

The letter should be sent by certified mail, using the National Office's address as the return address:

AARP Foundation Tax-Aide
601 E St NW
Washington DC 20049

Even if an AARP Foundation Tax-Aide volunteer made an error in preparing a tax return, Tax-Aide volunteers do not admit that AARP Foundation Tax-Aide or a volunteer made an error, must not accept responsibility for the error, nor promise that taxes, interest and/or penalties will be paid by AARP Foundation Tax-Aide.

7.10.3 Unresolved Issues Require Incident Reports

In general, where the matter cannot be resolved at the state, district or local level an incident report should be initiated and sent through the proper channels to the Regional Coordinator and the National Office.

Appendix A - Local Coordinator Master Timeline

Note: The LC needs to ensure that these tasks are done – whether by the LC, the District Coordinator, Tech Coordinator, Admin Coordinator, Shift Coordinator, ERO, or another volunteer.

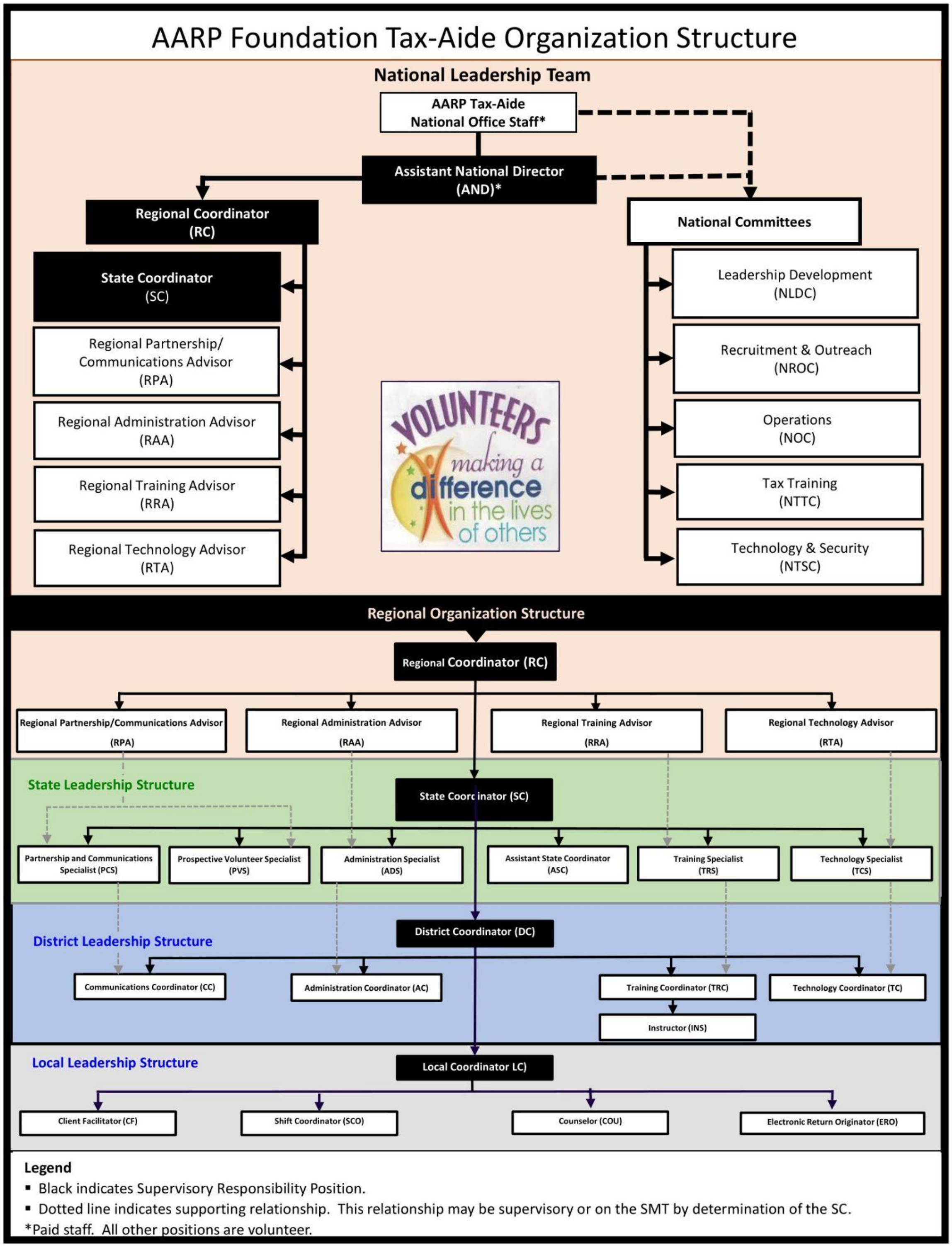
LC Master Timeline - link to editable spreadsheet

Date	**Task**
Sept	Contact host to verify site availability. Set days and hours of service and promotional program
Sept	Contact team members to get confirmations on volunteers' plans to return, remind volunteers to update addresses in Portal so they will receive the NTTC Workbook
Oct	Attend district LC meeting
Nov	Inform team about district certification requirements and training session availability
Nov	Inform team about LMS requirements
Nov	Let team know when Practice Lab is ready with new year's tax software
Nov-Dec	Order required materials from the Portal (See 5.2.3)
Nov-Dec	Order state instructions and/or forms, if necessary
Nov-Dec	Distribute IRS materials to team members
Dec	Take required LMS training
Dec	Take LC certification test
Dec	Verify information on IRS Form 15272, Site Security Plan from SPEC (See 5.8.6)
Dec	Make decisions regarding delivery method, appointments system, and other site procedures (see 5.5)
Dec	Verify host concurs with delivery method, appointments system, and other procedures affecting host site
Dec	Plan publicity and order materials from Portal (see 5.9)
Jan	Ensure routers and printers have up-to-date software
Jan	Verify networking connections working properly at host site

Jan	Verify that all Chromebooks have updated software & can connect to network and printer
Jan	Set up site's Google Drive - create folders, share to team members, post docs (See 5.6.4)
Jan	Configure TSO, update security templates, print templates, etc (See 5.3)
Jan	Implement publicity plan (See 5.9)
Jan	Create and print additional documents (See 5.4)
Jan	Prepare intake packets for TPs to pick up
Jan	Order shirts and print name tags, as needed
Jan	Acquire supplies, labels, paper (See 5.2)
Jan	Verify site has required posters (See 5.2.3)
Jan	Update Locator info in the Portal: start/end dates, days and time, address, phone number (See 5.10)
Jan	Collect info for Emergency Contact List and make it available onsite (See 5.8.6)
Jan	Modify or organize Site Activity Tracker
Late Jan	Plan and hold orientation sessions for team (site procedures)
Late Jan	Create volunteer schedule
Late Jan	Activate preparers in TSO after receiving confirmation of their certification (See 5.3)
Late Jan	Update messages on Google Voice (and/or other appointment/information lines)
Late Jan	Update Locator info in Portal: Turn "Open to Public?" to YES prior to site opening (See 5.10)
Late Jan	Ensure Volunteer Agreements are available onsite (See 3.3)
Feb-April	Manage volunteer schedule and adjust site schedule, as needed
Feb-April	Update Activity Tracker
Feb-April	Monitor tax preparation, QR, and filing (See 6.3)
Feb-April	Resolve scope issues and other problems
Feb-April	Ensure rejects are resolved (See 6.5 and Appendix D)

Feb-April	Verify that all returns have been transmitted and accepted by federal and state (See 6.3.2)
March- April	Run bulk report for mileage reimbursements and get signatures (See 7.1)
After April 15	Collect team feedback for issues and suggestions for next year
After April 15	Submit and approve mileage and expense reports (See 7.1)
After April 15	Thank volunteers and site host
After April 15	Reserve facilities for the following year
After April 15	Deactivate users on TSO (See 7.3)
After April 15	Store equipment according to Tax-Aide policy
After April 15	Turn off LOCATOR (See 7.4)
After April 15	Compile metrics and record in the Portal (See7.5)
After April 15	Report feedback to District Coordinator (See 7.6)
After April 15	Add Vacation messages to the site's Gmail and Google Voice lines
After April 15	Provide off-season support, as needed (see 7.9, 7.10)

Appendix B - AARP Foundation Tax-Aide Organization



Tax-Aide Regions and Split-States

The Tax-Aide program is organized into regions with “split-states” within each region. Each split-state is divided into districts. Each district contains a number of sites.

AARP Foundation Tax-Aide regional boundaries are determined by the National Office. State boundaries apply except for California, Florida, Illinois, Minnesota, New York, Ohio, Pennsylvania, and Texas. These heavily-populated states are split into multiple AARP Foundation Tax-Aide split-states, within their geographic borders.

District boundaries must encompass entire 5-digit zip codes. Within split-states, State Coordinators organize into whatever geographic districts will provide the most efficient, equitable, or manageable division of all the sites within their split-states. A district is the responsibility of one District Coordinator. District Coordinators establish local Tax-Aide sites.

Region	Region Name	Split-States in Region
R01	New England	CT1, MA1, ME1, NH1, RI1, VT1
R02	North Atlantic	NJ1, NY1, NY2, NY3, NY4, PA1, PA2
R03	Eastern	DC1, DE1, MD1, NC1, SC1, VA1, WV1
R04	Gulf	FL1, FL2, FL3, FL4, FL5, FL6, GA1
R05	Great Lakes	IL1, IL2, IN1, KY1, MI1, OH1, OH2, OH3
R06	Plains	IA1, MN1, MN2, ND1, NE1, SD1, WI1,
R07	Central	AL1, AR1, KS1, LA1, MO1, MS1, OK1, TN1
R08	Western	CO1, NM1, TX1, TX2, TX3, TX4
R09	Northwest	AK1, HI1, ID1, MT1, OR1, WA1, WY1
R10	Pacific	AZ1, CA1, CA2, CA3, CA4, CA5, NV1, UT1

Appendix C - Glossary

Term	Explanation	Origin if Outside of Tax-Aide
AARP	The Association was called the American Association of Retired Persons, but this was changed in 1999 to AARP.	
AC	Administration Coordinator (District Level)	
ACA	Affordable Care Act	IRS
ADS	Administration Specialist - Volunteer member of the State Management Team who works with the State Coordinator to implement and maintain administrative procedures and maintain volunteer and site databases.	
AGI	Adjusted Gross Income	IRS
AND	Assistant National Director- Staff in the National Office who oversee program operations usually by region including working with volunteers on training, recruitment, and volunteer management issues, and outreach and partnerships.	
ATP	AARP's Alternative Tax Preparation program provides direct taxpayer access to free online tax software as well as video and/or phone assistance with a certified AARP tax assistant to assist taxpayers with completing their own tax returns online.	
ASC	Assistant State Coordinator. A position used in some states to oversee several districts within a specific geographic area. ASCs perform duties delegated by the State Coordinator.	
CAF	Centralized Authorization File – System that holds Power of Attorney records that have been submitted by the Accountant, Attorney, or Enrolled Agent on behalf of a taxpayer. Used with IRS Form 2848, in which the taxpayer names his representative.	IRS
CB	Chromebook	
CC	Communication Coordinator (District Level)	
CF	Client Facilitator	
COU	Tax Counselor	
DC	District Coordinator	
DMT (DLT)	District Management Team (District Leadership Team)	
EFC	Electronic Filing Center	IRS
E-file	Electronic filing of tax returns	IRS
EFIN	Electronic Filing Identification Number - is obtained from the IRS and must be associated with one SIDN when ordering Tax software	IRS
EIC/EITC	Earned Income Tax Credit	IRS
EIN	Employer Identification Number	IRS

ERO	Electronic Return Originator - the volunteer responsible for e-filing returns	IRS
FSA	Facilitated Self-Assistance program. Taxpayers prepare their own returns using Tax-Aide provided laptops and software on site, while Tax-Aide Counselors are available to answer questions.	
FSA Remote	IRS Facilitated Self-Assistance filing program empowers taxpayers to file their own taxes, with assistance from certified volunteers either on the phone or via email or web chat.	IRS
ID.me	A modernized sign-in system that requires users to register and sign in with ID.me to access the IRS e-Services suite of online applications. ID.me is an account created, maintained, and secured by a technology provider.	IRS
INS	Instructor - A volunteer who is IRS-certified and provides tax and administrative training to other volunteers who assist taxpayers (District Level)	
IP PIN	Identity Protection PIN - an identifying number which taxpayers may obtain from the IRS to protect themselves from identity theft and prevent someone else from using their SSN to file a fraudulent tax return. Taxpayers can get it online at Get An IP PIN	IRS
IRS	Internal Revenue Service – the Bureau of the U.S. Treasury Department responsible for the collection of taxes	IRS
ITIN	Individual Taxpayer Identification Number is issued by the IRS to individuals who need to file a tax return but who do not have, and are not eligible to obtain, a social security number.	IRS
LC	Local Coordinator	
LITC	Low Income Taxpayer Clinics are organizations that represent and advocate for taxpayers who have tax problems with the IRS. They are independent from the IRS and the Taxpayer Advocate Service (TAS). LITC tax professionals offer services for free or a small fee. LITCs may provide tax preparation only in limited circumstances and may not charge a fee for tax preparation. See https://www.irs.gov/advocate/low-income-taxpayer-clinics	IRS
LMS	Learning Management System, found in the Portal. It contains AARP-created training classes.	
MeF System	Modernized E-file System, used by IRS to receive electronically filed tax returns from authorized senders.	IRS
NLDC	National Leader Development Committee, responsible for training and developing materials for Tax-Aide's regional, split-state, district, and local leaders.	
NLT	AARP Foundation Tax-Aide National Leadership Team consisting of volunteer chairs of the tax training, technology, operations, and leader development national committees, the	

	ten volunteer Regional Coordinators, and key national program staff.	
NOC	National Operations Committee, responsible for the administrative functions of Tax-Aide's operational systems.	
NROC	National Recruitment and Outreach Committee, responsible for advising on policy, conducting training, and developing strategies related to Tax-Aide program volunteer recruitment and retention, program promotion, and volunteer recognition.	
NTSC	National Technology and Security Committee,	
NTTC	National Tax Training Committee, responsible for updating the IRS Pub 4012 with information applicable to Tax-Aide counselors.	
OIS	Online Inventory System used by Technology Coordinators and Specialists to manage Tax-Aide equipment inventory	
OOS	Out-of-Scope - items that Tax-Aide volunteers are not authorized or trained to handle. See NTTC Scope Manual for definition of what is in- and out-of-scope.	
PCS	Partnership and Communications Specialist – Volunteer member of the State Management Team who works with the State Coordinator to implement and maintain partnerships, program publicity, and communication activities.	
PII	Personally identifiable information – This term is often used when discussing data security. PII includes Social Security numbers (SSN), addresses, bank account numbers, etc. (PII includes Sensitive Personally Identifiable Info (SPII))	
Portal	Refers to the AARP Volunteer Portal which contains resources for AARP volunteers. It can be accessed at: http://www.aarpfoundation.org/taxaidevolunteer	
PTIN	Paid Practitioner Tax Identification Number	IRS
PUB 4012	IRS VITA/TCE Volunteer Resource Guide - Primary resource document on tax law and tax software operations for volunteer preparers. The NTTC modifies the IRS version to give Tax-Aide volunteers Tax-Aide-specific guidance.	IRS
PVS	Prospective Volunteer Specialist - Volunteer member of the State management team who works with the State Coordinator to meet the State's recruitment needs.	
QR	Quality Review process or Quality Reviewer individual	
SC	State Coordinator	
SC	Site Coordinator - IRS term for a person who manages a TCE or VITA site. (Tax-Aide calls these people Local Coordinators)	IRS
SE	Self Employed	IRS
SCO	Shift Coordinator	

SIDN	Site Identification Number. A unique number assigned to each AARP Foundation Tax-Aide site. It is used to identify all e-filed and paper returns processed at a specific site. SIDN's are not transferrable as each one identifies a specific location.	
SMT	AARP Foundation Tax-Aide's State Management Team, comprised of SC (State Coordinator), ADS (Administration Specialist), PCS (Partnership and Communications Specialist), TCS (Technology Specialist), and TRS (Training Specialist), and Prospective Volunteer Specialist (PVS), and possibly Assistant State Coordinators (ASC)	
SPEC	Stakeholder, Partnerships, Education and Communication - The IRS Group responsible for volunteer tax assistance programs, including TCE and VITA	IRS
SPECTRM	SPEC Total Relationship Management. IRS SPEC's tool and database used to manage tax assistance volunteer programs.	IRS
SPII	Sensitive Personally Identifiable Information – which includes the more sensitive personal information such as social security number and bank account information	
Split-state	An administrative area for Tax-Aide. Some large states are split into several "split-states." Tax-Aide uses this term for what would otherwise be "states" when talking about the Tax-Aide organization. See Appendix B for more details..	
SSA	Social Security Administration	IRS
SSN	Social Security Number	SSA
STAP	State Tax Assistance Program, wherein one Tax-Aide site can call upon volunteers in another state to review a return, if necessary to support a taxpayer who lived in that second state.	
TAS	Taxpayer Advocacy Service - an independent organization within the IRS that helps taxpayers and protects taxpayer rights. TAS can help taxpayers if their tax problem is causing a financial difficulty, they've tried and been unable to resolve their issue with the IRS, or they believe an IRS system, process, or procedure just isn't working as it should. See https://www.taxpayeradvocate.irs.gov/contact-us/	IRS
TC	Technology Coordinator (District Level)	
TCE	IRS SPEC "Tax Counseling for the Elderly" Program. Also used to identify the grant which supports programs in which volunteers assist low and moderate-income persons aged 60 and over, free of charge, in preparation of personal income taxes. Umbrella program for Tax-Aide.	IRS
TCS	Technology Specialist - Volunteer member of the State Management Team who implements, maintains, and evaluates automated systems for tax preparation and administrative procedures, and who may provide volunteer technical training	

TIN	Taxpayer Identification Number. A social security number is a TIN, but so are ITINS (for individuals who don't qualify for SSNs) and EINs (which are tax IDs for employers.)	IRS
TM	Territory Manager - IRS SPEC Manager with the responsibility to support both TCE and VITA in a territory.	IRS
TIGTA	Treasury Inspector General for Tax Administration - the congressionally mandated oversight and investigatory body within the U.S. Department of Treasury responsible for monitoring the IRS and IRS funded programs such as TCE	IRS
TP	Taxpayer; preferred rather than customer or client	
TRC	Training Coordinator (District Level)	
TRS	Training Specialist - Volunteer member of the State Management Team who plans and implements necessary tax and policy and procedures training for Instructors in the state/split-state	
TSO	TaxSlayer Online software	
TY	Tax Year. e.g. In tax season 2023, we prepare TY 22 returns	
VITA	Volunteer Income Tax Assistance - Another IRS SPEC supported program in which volunteers assist taxpayers in preparation of taxes free-of-charge. The program has income restrictions and an active emphasis on building financial assets and securing the earned income tax credit.	IRS

Appendix D Resolving Rejections

Top 10 Reject Codes for Tax Year 2022

Reject Code	Details	Steps to Resolve
F8962-070	The e-file database indicates that Form 8962 or a binary attachment with description containing “ACA Explanation” must be present in the return	Contact the taxpayer and have them request a Form 1095-A from the MarketPlace. Enter the information from the 1095-A and resubmit the return. If the Marketplace tells the taxpayer they do not have Marketplace insurance, go to the Health Insurance portion of the return in TSO and select the correct response to the new questions there. It will then be possible to submit the return electronically.
IND-181-01	The Primary Taxpayer did not enter a valid Identity Protection Personal Identification Number (IP PIN).	If the taxpayer provided a PIN, it may be out-of-date. Contact the taxpayer and find out if they have a current PIN. If not, they will need to request a new PIN from the IRS at www.irs.gov/getanippin. Once they have the new PIN, the return may be filed electronically. Without the PIN it must be paper-filed.
R0000-500-01	‘PrimarySSN’ and ‘PrimaryNameControlTxt’ in the Return Header must match the e-File database	Contact the taxpayer and request that they return to the site with a copy of their Social Security Card. Check the spelling of the name on the card vs. the original input. See the 4012 on how to input taxpayers with dual last names, etc. Have the taxpayer wait on site for approval of the resubmitted return to confirm it has been accepted.
IND-452	In an original return, the Primary SSN in the Return Header must not be the same as the TIN of a previously accepted electronic Individual return filed for the same tax period.	Contact the taxpayer to see if a return was previously filed. If the taxpayer is married, the spouse may have submitted a return with their name and TIN. Since a return has already been submitted with the taxpayer's name and TIN, the taxpayer will need to file a paper return with an explanation attached.
R0000-503-02	Spouse SSN and Spouse Name Control in the return must match the e-FIle database.	Contact the taxpayer and request they return to the site with a copy of their spouse’s Social Security Card. Take the same steps as listed above for error code R0000-500-01.
F1099R-502-02	Form 1099-R ‘Payer EIN” must match data in the e-	Contact the taxpayer and ask them to return to the site with all of their original documents.

	File database.	Double check EINs vs. input for any errors.
FW2-502	Form W-2, Line B 'EmployerEIN' must match data in the eFile database	Same steps as in error code R0000-500-01.
F1040-164-01	Form 8862 must be present in the return with Earned Income Credit Claimed Indicator checked. The e-File database indicates the taxpayer must file Form 8862 to claim Earned Income Credit after disallowance.	Contact the taxpayer to find out how to answer questions on the Form 8862. Resubmit return with Form 8862.
R0000-504-02	Each 'DependentSSN' and the corresponding 'DependentNameControlTxt' that has a value in 'DependentDetail' in the return must match the SSN and Name COntrol in the e-File database.	Contact the taxpayer and have them return to the site with a copy of all of the dependents' Social Security cards. Confirm accuracy of input and take further steps as listed above under error code R0000-500-01.
F1040-065-04	At least one of the following must have a non-zero value on Form 1040:'TotalIncomeAmt' or 'AdjustedGrossIncomeAmt' or TaxAmt' or 'TotalTaxBeforeCrAndOthTaxesAmt' or 'TotalCreditsAmt'or 'TotalTaxAmt' 'TotalPaymentsAmt".	"Force" a return by adding 1 of income under "Other Income".

Other Resources

- Pub 4012, page Q-6 Rejected Returns
- *IRS Reject Resource Guide* – found in the TSO links on the left-hand side of the screen in ProOnline under VITA/TCE Publications and User Guides
- Search TaxSlayer's VITA/TCE Blog and/or KnowledgeBase for the reject code
- Search Internet for the reject code

Appendix E - Local Emergency Plan

See information on the Portal > Libraries > Tax-Aide: General Information folder > Emergency Information:

- *Emergency Guidance*
- *Emergency Response Site Checklist*
- *Emergency Tips for Dealing with a Violent Situation*
- *How to Generate an Emergency Contact List from the Portal* (Tip Sheet in progress)

Emergency Plan Template - click here for editable template

Site Name
Site Address
Contact Information
    Site Host
    Local Coordinator
    Shift Coordinator
    Volunteers

Evacuation Routes –attach a floor plan with the following clearly marked
    Emergency Exits
    Evacuation Routes
    Locations of fire extinguishers/alarms
    Assembly points

In any emergency, close all Chromebooks to protect the security of Taxpayer data.

MEDICAL EMERGENCY
    Call 911
    Provide the following information:
        1. Nature of medical emergency,
        2. Location of the emergency (insert site address)
        3. Your name and phone number from which you are calling.
    Do not move the victim unless absolutely necessary.
        If personnel trained in First Aid are not available, attempt to provide the following assistance:
        1. Stop the bleeding with firm pressure on the wounds
        2. Clear the air passages using the Heimlich Maneuver in case of choking.

FIRE EMERGENCY

When fire is discovered:

Activate the nearest fire alarm (if installed)

If the fire alarm is not available, notify the site personnel about the fire emergency by the following means (circle applicable):

Voice Communication Phone Other (specify)

Call 911

Upon being notified about the fire emergency, occupants must leave the building using the designated escape routes.

The LC or SCO should

1. Ensure that all volunteers and taxpayers have evacuated the site
2. Assist all physically challenged individuals

Everyone at the site should:

1. Assemble in the designated area (specify location):
2. Remain outside until the competent authority
3. announces that it is safe to reenter.

SEVERE WEATHER AND NATURAL DISASTERS

Tornado:

When a warning is issued by sirens or other means, seek inside shelter.

Remain sheltered until the tornado threat is announced to be over.

Earthquake:

Keep away from overhead fixtures, windows, filing cabinets, and electrical power.

Assist people with disabilities in finding a safe place.

Evacuate as instructed

Flood: If indoors:

Be ready to evacuate

Follow the recommended primary or secondary evacuation routes.

BUILDING INTRUSION

When confronted with a dangerous person or situation

1. If possible, deescalate
2. Run– evacuate if possible
3. Hide– hide silently in as safe a place as possible
4. Fight– take action to disrupt or incapacitate. This is a last resort.

Appendix F - Resources

IRS Resources

IRS.gov
IRS Pub 5683 - VITA/TCE Handbook for Partners and Site Coordinators
IRS Pub 5088 - Site Coordinator Training

Subscribe to Tax Tips or other emails at irs.gov/newsroom/e-news-subscriptions

VITA/TCE Hotline for Tax-Aide volunteers only: 800-829- 8482

TaxSlayer Resources

TaxSlayer Knowledgebase - found on TaxSlayer home page

Subscribe to the VITA/TCE Blog at:
https://vitablog.taxslayerpro.com/how-to-subscribe-to-the-taxslayer-vita-tce-blog/

Contact TSO support at support@vita.taxslayerpro.com or 800-421-6346

Tax-Aide Resources

Tax-Aide Policies and Procedures Manual

The AARP Volunteer Portal at volunteers.aarp.org

- For libraries of information, LMS training courses, ordering TaxAide materials, recording program metrics, submitting and approving reimbursement requests

LMS Training - Local Coordinator course, other required training and several optional courses: Service Models, Tax Software and Configuration, Reimbursements for Leaders

TaxAide Technology Resources

Portal > Libraries > Technology folder (blue) > Table of Contents document

- Click on this link, then download the document. You'll then be able to link directly to all the tech documents in the Technology folder in the Portal.
- Useful documents on Chromebook setup and keyboard shortcuts, Google apps (Drive, Meet, Voice), TaxSlayer set up and functionality

TaxAide Tax Resources

- TaxAide Scope Manual
- Pub 4012, as modified by the NTTC
- NTTC's Useful Tax Prep Links

Unofficial Resources

T-VOG groups.io, Tax-Aide Volunteer Operations Group

- T-VOG is a discussion group for people who occupy leadership positions in AARP Foundation's Tax-Aide program. As an LC, you are eligible to subscribe to this group.

- The group exists to exchange ideas about best practices with respect to all aspects of the Tax-Aide program. Members are encouraged to alert the list when new technical problems are identified or resolved, and to bring their thorniest problems to the group for helpful suggestions.

- To subscribe: Go to https://t-vog.groups.io/g/main and click on the big blue button at the bottom left to apply for membership.

Revision History

Version #	Date	Initials	Comments
1.0	12/5/2023		First published version
1.1	4/23/2023	KM	Updated references to Policy & Procedures Manual, 2023-24, Rev. 2/5/24
1.2	9/27/2024	KM	Added ERO as a required role, ADA info, FSA model, links to more NTSC tip sheets & updated links
1.3	10/14/24	ASM	Added links to pub 6744,6729,updated Pand P links, changed scheduling , Change App E to reflect lack of tip sheet