



# **AARP Foundation Tax-Aide**

## **Policy and Procedures Manual**

### **2024-2025**



**AARP** Foundation®  
**Tax-Aide**

## TABLE OF CONTENTS

<b><u>INTRODUCTION</u></b>	1
<b><u>TAX-AIDE ORGANIZATIONAL CHART</u></b>	2
<b>1. <u>COMMUNICATIONS</u></b>	3
1.1. <u>Program Communications</u>	3
1.2. <u>Communication and Supervisor Hierarchy</u>	3
1.3. <u>Leadership Meetings</u>	3
1.4. <u>The Volunteer Portal</u>	3
1.5. <u>Complaints</u>	4
1.6. <u>Other Communication Channels</u>	4
1.7. <u>Confidentiality of Tax-Aide Documents</u>	4
1.8. <u>Social Networking</u>	4
1.9. <u>Communications with Media and Outside Entities</u>	6
<b>2. <u>VOLUNTEER MANAGEMENT</u></b>	6
2.1. <u>Legal Residence</u>	6
2.2. <u>Recruiting</u>	6
2.3. <u>New Volunteers</u>	7
2.4. <u>Site Staffing</u>	8
2.5. <u>Leader Appointments</u>	8
2.6. <u>Review of Volunteer Performance</u>	9
2.7. <u>Volunteer Recognition</u>	10
2.8. <u>Problematic Activities</u>	11
2.9. <u>Volunteer Dismissal</u>	13
<b>3. <u>SITE OPERATIONS AND MANAGEMENT</u></b>	13
3.1. <u>Boundaries for States and Districts</u>	13
3.2. <u>Alternative Service Delivery Models</u>	14
3.3. <u>Sites</u>	15
3.4. <u>Certificate of Insurance for Sites</u>	16
3.5. <u>Site Management</u>	16
3.6. <u>Site Schedules</u>	17
3.7. <u>Obtaining an EFIN</u>	18
3.8. <u>Site Operations Requirements</u>	18
3.9. <u>Ordering Tax Preparation Software</u>	19
3.10. <u>Required Materials at Site</u>	19
3.11. <u>Ordering Program Materials</u>	20
3.12. <u>IRS Supplies Not Used in Tax-Aide</u>	21
3.13. <u>Protecting Taxpayer Data</u>	21
3.14. <u>Emergency Response</u>	24
3.15. <u>Incident Report</u>	24

4.	<b><u>TECHNOLOGY AND SECURITY</u></b>	25
4.1.	<u>Network Security – Wi-Fi and Routers</u>	25
4.2.	<u>Hotspots</u>	25
4.3.	<u>Chromebooks</u>	27
4.4.	<u>Printers</u>	30
4.5.	<u>Shredders and Scanners</u>	31
4.6.	<u>Consumables for Printers and Projectors</u>	31
4.7.	<u>Requesting New or Additional Equipment</u>	32
4.8.	<u>Equipment Refresh</u>	33
4.9.	<u>Property Insurance</u>	33
4.10.	<u>Equipment Inventory and Custody of Received Equipment</u>	33
4.11.	<u>Equipment Repair and Replacement</u>	34
4.12.	<u>Disposal of Unusable Equipment</u>	34
4.13.	<u>Obsolete Non-AARP Foundation Purchased Equipment</u>	34
4.14.	<u>Equipment Storage</u>	34
4.15.	<u>Software</u>	35
4.16.	<u>Requirements for Counselors Working at Home</u>	36
4.17.	<u>Equipment Used for Training</u>	38
4.18.	<u>IRS-Recommended Best Practices</u>	38
5.	<b><u>TRAINING AND CERTIFICATION</u></b>	39
5.1.	<u>Volunteer Training</u>	39
5.2.	<u>Leader Training – State Coordinator and State Management Team Training</u>	39
5.3.	<u>District Level Training</u>	40
5.4.	<u>Policy and Procedures Training</u>	42
5.5.	<u>Tax Law and Tax Software Training</u>	42
5.6.	<u>Link &amp; Learn and NTTC Self-Study Program</u>	42
5.7.	<u>Learning Management System (LMS) Courses</u>	42
5.8.	<u>Ordering Training Materials</u>	43
5.9.	<u>Annual Certification Requirements, General</u>	44
5.10.	<u>Recording Certification, General</u>	46
5.11.	<u>Late Recruit Training</u>	47
5.12.	<u>CE Credits</u>	47
5.13.	<u>Volunteers from Partnering Organizations</u>	48
6.	<b><u>PREPARING TAX RETURNS</u></b>	48
6.1.	<u>IRS Standards of Conduct</u>	48
6.2.	<u>The Standards of Professionalism</u>	49
6.3.	<u>Avoiding Conflicts of Interest and Unacceptable Activities</u>	49
6.4.	<u>Scope</u>	49
6.5.	<u>Location of Return Preparation</u>	50
6.6.	<u>Home/Shut-in Visits</u>	50
6.7.	<u>Taxpayers with Disabilities</u>	52
6.8.	<u>Foreign and American Sign Language (ASL) Assistance</u>	52
6.9.	<u>Software for the Preparation of Tax Returns and Electronic Filing</u>	53
6.10.	<u>Preparing the Return</u>	53

6.11. <a href="#">Quality Review</a>	56
6.12. <a href="#">Taxpayer Return Responsibility</a>	56
6.13. <a href="#">IRS Form 8879 Signatures</a>	56
6.14. <a href="#">Delivery of Signed Form 8879 to Taxpayers</a>	57
6.15. <a href="#">Copy of Completed Returns</a>	58
6.16. <a href="#">Return Tracking and Electronic Notes</a>	58
6.17. <a href="#">Amended Returns</a>	59
6.18. <a href="#">Prior Year Returns</a>	59
6.19. <a href="#">Amended and Prior Year Quality Review</a>	59
6.20. <a href="#">State and Local Tax Return Preparation</a>	59
6.21. <a href="#">No Filing Requirement</a>	59
6.22. <a href="#">Questions &amp; Answers (Q&amp;A)</a>	60
6.23. <a href="#">Threats of Legal Action or Requests for Payments</a>	60
6.24. <a href="#">Extended Service (beyond the standard tax filing season)</a>	60
6.25. <a href="#">Online Tax Assistance</a>	61
7. <b><a href="#">FINANCIAL</a></b>	61
7.1. <a href="#">Reimbursement Overview</a>	61
7.2. <a href="#">Reimbursement – Non-Leaders</a>	65
7.3. <a href="#">Reimbursement – District Leaders</a>	67
7.4. <a href="#">Reimbursement – State Leaders</a>	69
7.5. <a href="#">Reimbursement – Region Leaders</a>	71
7.6. <a href="#">Expense Codes Allowed by Position</a>	72
7.7. <a href="#">Insurance</a>	72
7.8. <a href="#">Grants and Donations</a>	73
7.9. <a href="#">Local Sponsorships and Partnerships</a>	76
<a href="#">APPENDIX A – Volunteer Appointment Chart</a>	
<a href="#">APPENDIX B – Master Schedule of Events and Deliverables</a>	
<a href="#">APPENDIX C – Glossary and Acronyms</a>	

## INTRODUCTION

This Policy and Procedures Manual outlines the information necessary for volunteers to perform their volunteer roles as key members of the AARP Foundation Tax-Aide Team. Contact your immediate supervisor for clarification on any policy or procedure. This Policy and Procedures Manual takes priority in policy matters and takes precedence over all guides and handbooks. If you encounter conflicts with other guides or have constructive feedback to improve this manual, contact your local volunteer leadership, so they may review the issue for consideration with the National Office.

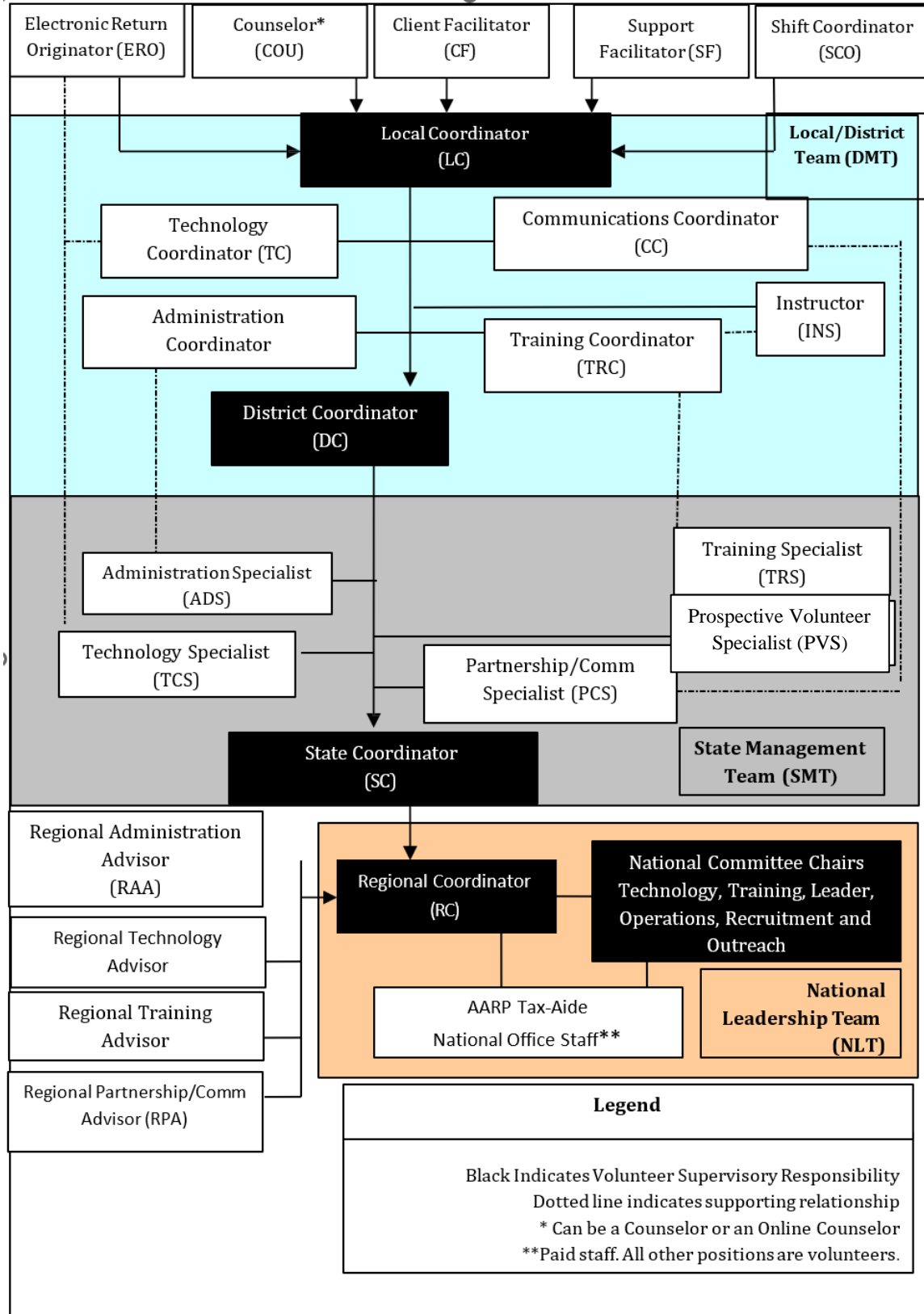
All volunteers are responsible for following policies and procedures, and all leaders, with the oversight of AARP Foundation Tax-Aide staff, are responsible for enforcing them. Volunteers are responsible for reporting failures to follow policy and procedures by creating an Incident Report and submitting it through volunteer leadership. Submit a request via the Portal home page to contact National directly regarding a policy and procedure violation.

If you feel threatened at any time, contact the local police department or 911 for further directions. Additionally, the incident should be reported through your volunteer leadership to the Assistant National Director at the National office. The National Office will review to provide further guidance and will notify the IRS, as deemed necessary.

This manual is available electronically in the *Volunteer Portal Libraries: Tax-Aide: General Information > Policy and Procedures*. A glossary of common terms and acronyms is included as an appendix. Notice of amendments to the Policy and Procedures Manual will be announced primarily via a Leader Communication. You may also want to “follow” this document in the Tax-Aide: General Information library to receive notice of changes when they are published. When using the electronic version of the guide, the search function (Control + F) in Adobe Reader is useful for finding information.

Tax-Aide is a trademarked program of and governed by the AARP Foundation.

## AARP FOUNDATION TAX-AIDE ORGANIZATIONAL CHART



## 1. COMMUNICATIONS

Additional guidelines on topics related to working with the media, Congressional visits, recruitment, communications, and publicity are in the Volunteer Portal Libraries in the NROC – National Recruitment and Outreach Committee folder.

### 1.1 Program Communications

Inclusive and effective communication is an essential strength of the program. A variety of methods are used to ensure complete and timely dissemination of information. They include meetings, individual and conference phone calls, webinars and other electronic formats, memoranda, individual and collective emails, and newsletters.

- *Happenings* is distributed to all volunteers in the winter.
- Leader Communications are provided periodically from the National Office to volunteer leaders at the regional, state, and local levels.
- CyberTax, Tax-Aide Alerts, and SPEC Tax Alerts messages are provided as needed on tax topics or important Program notices, respectively.
- Tax-Aide libraries within the Portal provide access to guides, instructions, manuals, and other Program documentation.
- Google Premium Drives maintained by national volunteer committees provide Tax-Aide information that can be linked to from any document or web browser.

Volunteers may not opt out of receiving program emails.

### 1.2 Communication and Supervisor Hierarchy

The communication and supervisor hierarchy should be followed in all communications, particularly with the National Office. Policy and procedure questions should be directed to the supervising volunteer coordinator. Directions and policies flow through the communication hierarchy of command. Requests for National Office information flow to the National Office. Each level of Tax-Aide helps the next higher and lower management levels stay on message. Refer to the AARP Foundation Tax-Aide Organization chart on page two of this manual.

### 1.3 Leadership Meetings

State meetings are held after the regional meeting. District meetings are held after the state meeting has concluded. This meeting sequence allows more effective communication of policies, procedures, and other information to all volunteers.

### 1.4 The Volunteer Portal

The Volunteer Portal (Portal) is an all-encompassing information resource for AARP and AARP Foundation volunteers. It combines information with the applications for program metrics, site management, material ordering, recruitment, reimbursements, and session management.

All volunteers joining Tax-Aide are required to have valid email addresses accurately recorded in the Volunteer Portal. These email addresses cannot be the Google accounts issued for logging into Chromebooks.

The Portal is used by other AARP Foundation volunteer programs. Volunteers are prohibited from using Portal access granted by these other AARP Foundation volunteer programs for Tax-Aide purposes.

### 1.5 Complaints

Complaints about the IRS or AARP Foundation Tax-Aide operations should be directed to the volunteer's supervisor, who will continue the forwarding process so everyone in the communication hierarchy is informed. If the complaint is about the volunteer supervisor, it should be directed to that person's volunteer supervisor. If the complaint is related to an unruly taxpayer or incident at a site, an Incident Report is required per subsection 3.15, below.

### 1.6 Other Communication Channels

Regional, State, District, and Local Coordinators are expected to develop communication systems to share information with local volunteers at the appropriate level. Courtesy copies of email exchanges to the National Office are usually furnished to the intervening leaders by the writer of the communication. Regional and state level conference calls and webinars may be set up using the functionality of the regional and state Google Premium accounts, in accord with each state's procedures.

### 1.7 Confidentiality of Tax-Aide Documents

No documents, articles, or other items posted on the Portal, available to order from the fulfillment center, or containing Tax-Aide or similar attributions are to be posted on any publicly accessible website or otherwise made available to non-Tax-Aide personnel, including IRS SPEC or other VITA or TCE volunteers or programs without the express permission of the National Office.

### 1.8 Social Networking

Social media are powerful communication tools that have a significant impact on organizational and professional reputations. The following policy is to help clarify how best to enhance and protect the Tax-Aide Program, AARP Foundation, and AARP as well as personal and professional reputations when participating in social media.

Social media is defined as media designed to be disseminated through social interaction, created using accessible publishing techniques. Examples include Facebook, Instagram, Snapchat, blogs, RSS, YouTube, Pinterest, and LinkedIn.

The same laws, professional expectations, and guidelines for interacting with employees, fellow volunteers, and others apply online as in the real world. Volunteers are liable for anything they post to social media sites. Policy violation may risk not being covered by the Volunteer Protection Act of 1997 (Volunteer Protection Act). See subsection 2.8.1 for more information regarding the Volunteer Protection Act.

Volunteers must be mindful that the Internet is not anonymous, and everything is recorded. Everything written on the web can be traced back to its author. Information is backed up often and posts in one forum are usually replicated in others through trackbacks and reposts or references.

More information can be found in the AARP Social Media Guidelines for Volunteers and Employees document in the Portal Libraries: *Tax-Aide: General Information > Tax-Aide Media (Advertisements, Photos and Guides)*.

#### 1.8.1 Clear Attribution

Personal blogs and other online posts should have clear disclaimers that the views expressed by the author are the author's alone and do not represent the views of the Tax-Aide Program, AARP Foundation, or AARP. Be clear and write in first person. Make your writing clear that you are speaking for yourself and not on behalf of Tax-Aide, AARP Foundation, or AARP.

#### 1.8.2 Protect Confidential and Proprietary Information

Do not post confidential or proprietary information about AARP, AARP Foundation, Tax-Aide, employees, volunteers, or consumers. Volunteers must adhere to all applicable Program privacy and confidentiality policies. Users who share confidential information without documented authorization do so at the risk of disciplinary action or termination and the Volunteer Protection Act is unlikely to protect violators from any legal or financial consequences.

#### 1.8.3. Respect Copyrights

When posting, be mindful of the copyright and intellectual property rights of others and of the Tax-Aide Program, AARP Foundation and AARP. Volunteers may not use AARP branding. The original author of any writing, recording, photo, or video is automatically protected by copyright law, which bars copying, resending, printing, etc.

#### 1.8.4. Avoid Inflammatory Materials

Do not post or link to any materials that are defamatory, harassing, discriminatory, or obscene.

#### 1.8.5. Do Not Qualify Your Volunteer Work

Do not post statements regarding the quality of your work, the work of others, or the work of the Tax-Aide Program.

### 1.8.6. Do Not Return Fire

If a negative post or comment is found online about the program, yourself, or another volunteer, do not counter with another negative post. Instead, notify the National Office by submitting an Incident Report (see subsection 3.15) so appropriate action can be taken

### 1.9. Communications with Media and Outside Entities

The Vice President, Director, or other authorized personnel in the National Office are the only people authorized to speak with outside entities about major initiatives affecting the program on behalf of Tax-Aide. If contacted by media (print, broadcast, or digital) regarding anything other than local programs or anything of a controversial nature, volunteers should contact the National Office for further guidance.

## 2. VOLUNTEER MANAGEMENT

### 2.1. Legal Residence

All Tax-Aide volunteers must confirm that they legally reside in the United States when completing the IRS Volunteer Standards of Conduct. The approving volunteer (Instructor or other designated certified volunteer) need only verify the Volunteer Standards of Conduct Agreement (IRS Form 13615) has been signed to meet the legal residency requirement.

### 2.2. Recruiting

Recruiting must be done on a nondiscriminatory basis, without consideration of race, nationality, gender, disability, sexual orientation, gender identity, or religion. Minors (individuals under the age of 18) are not allowed to participate in the Tax-Aide Program.

#### 2.2.1. Recruitment Considerations

Recruiting Program volunteers from diverse populations is important, especially when there is a significant segment of diverse racial/ethnic population within the district. Special attention should be given to recruiting volunteers who can support the local community language(s). Program recruiting requires extensive outreach throughout the year at the national, regional, state, and local levels. Year-round recruitment is supported by the Tax-Aide application <http://www.aarpfoundation.org/taxaidevolunteer> and the AARP website: [www.aarp.org/taxvolunteer](http://www.aarp.org/taxvolunteer).

#### 2.2.2 Recruitment Activities

Data shows that most new volunteers come from local level recruiting activities. Volunteer leaders can access recruiting brochures and other materials via the Orders tab on the Portal home page.

## 2.3. New Volunteers

### 2.3.1. Registration

Prospective volunteers must use the online application to register as a volunteer. See subsection 2.2.1.

### 2.3.2. Processing/Onboarding New Volunteers

After completion of the Tax-Aide application, prospects enter the system with a Prospective Volunteer Assignment of “submitted” and a Program Volunteer Status of “Prospect.” Leaders (usually District Coordinators or Administrative Coordinators) review the application, interview the prospect, and change the status as warranted to:

- Prospective Volunteer Assignment = Candidate and Program Volunteer = Under Consideration: will be invited for training for the upcoming tax year
- Prospective Volunteer Assignment = On Hold and Program Volunteer = Assignment Ended – On Hold: good fit for future but not for upcoming tax year
- Prospective Volunteer Assignment = No Match and Program Volunteer = Declined: not a good fit.

Until training and certification is complete, the only assignment statuses available to new volunteers are those listed above. For more detailed information, refer to the Portal Libraries: *Tax-Aide: Volunteer Portal>04 Prospective Volunteer Management*.

After training and certification is complete and entered for the current/upcoming tax year, the prospective volunteer can be given a site assignment and the Prospective Volunteer assignment ended. For more information, refer to Section 5 – Training and Certification below and to the Portal Libraries: *Tax-Aide – Volunteer Portal>04 Prospective Volunteer Management>VP04.06 – Converting a Prospective Volunteer to a Volunteer*.

### 2.3.2. Mentorship

Mentors can help with retention. District Coordinators should ensure that all new volunteers are assigned a mentor. New counselors should be placed with experienced Counselors for mentoring support and encouragement.

Resources for mentors can be found in the Portal Libraries: *Tax-Aide: General Information>Volunteer (Recruitment, Retention, Information, Intake Position & Forms)* folder.

If a new counselor is not likely to be able to fulfill their assignment, it is essential that they or their mentor notify the supervising coordinator as far in advance as possible

## 2.4. Site Staffing

For sites at which the In-Person model is used, at least two Counselors must be present at any time tax returns are being prepared to ensure quality review of all tax returns. The District and/or Local Coordinators assign volunteers to sites based on Program requirements and not necessarily on volunteers' preferences. Driving distances and other transportation issues should be considered in the assignment process to reduce costs. Special site assignments for shut-in visits, isolated locations, foreign languages, and other extraordinary events may occur.

## 2.5. Leader Appointments

Leader appointments are normally made according to the chart in Appendix A for a term of one- or two years. Position descriptions are available in the Portal Libraries: Tax-Aide: Position Information. Appointments may be made at any time.

### 2.5.1. Appointing Regional Coordinators and Committee Chairs

National Office staff recruits Regional Coordinators and Committee Chairs from within Tax-Aide and, if needed, from the broader AARP membership, State AARP Leadership, or public. The national staff liaison opens the application process, interviews candidates, makes their selection with concurrence of Tax-Aide Vice President, and notifies the selected volunteer with an appointment letter/email.

### 2.5.2. Appointing State Coordinator

Regional Coordinators (RCs) recruit State Coordinator candidates from within Tax-Aide and, if needed, from the broader AARP membership, State AARP Leadership, or public. The Regional Coordinator notifies the National staff liaison who may notify the State AARP Office Associate State Director at the start of the recruitment process. The State AARP Office Associate State Director may be given the opportunity to participate in the interview process.

Regional Coordinators make selections after consulting with their staff liaison, advise candidates of their selection, and submit requests for an appointment confirmation letter to the National Staff liaison using the Volunteer Biography Form provided in the Portal Libraries: *Tax-Aide: General Information > Volunteer (Recruitment, Retention, Information, Intake, Positions & Forms)* folder. The Regional Coordinator will send a copy of the appointment letter (which may be prepared by the National Office) to the State AARP Office Associate State Director or otherwise advise the Associate State Director of the appointment.

Whenever possible, appointments should be made by July so that the new State Coordinator can be invited to July State Management Team Training.

### 2.5.3. Appointing all Other Coordinators and/or Specialists

Following the annual evaluation of all coordinators and specialists, State Coordinators typically appoint state management team members, prior to July, if possible, with Regional Coordinator concurrence. State Coordinators should contact District Coordinators in July to confirm which coordinators and Instructors are being re-appointed. Names of new appointees are submitted to the Administration Specialist (ADS), who will update the Portal.

### 2.5.4. Reappointments

Sample confirmation/appointment and non-appointment letters are found in *Tax-Aide: General Information library*>*Volunteer (Recruitment, Retention, Information, Intake, Positions & Forms)*> *Letters and Templates*.

## 2.6. Review of Volunteer Performance

### 2.6.1 Timeliness

Volunteer supervisors should give on-going constructive feedback to volunteers about their performance including the accuracy of the returns they prepare. Excellent quality review is one way to give constructive and positive feedback to Counselors. Giving constructive, timely feedback to Counselors regarding tax law, using tax software, effective interviewing, etc. can help volunteers improve the accuracy of tax returns.

### 2.6.2. Feedback

Constructive feedback is for improvement but positive feedback to volunteers is also important. The volunteer satisfaction survey repeatedly lists “thanks from volunteer supervisor” and “verbal feedback about performance” as the first and second preferences of Program volunteers for recognition. Leaders should give constructive feedback for improvement but also give positive feedback as a form of thanks and appreciation to volunteers.

If serious negative feedback is necessary, the supervisor should take the volunteer aside and provide the negative feedback in private. The supervisor must include a description of what the volunteer must do to improve their performance and offer training or other assistance if necessary. The outcome should be improved volunteer performance.

### 2.6.3 Volunteers’ End-of-Season Assessment

Toward the end of the tax season, every volunteer should be encouraged to complete a Volunteer Assessment of the AARP Foundation Tax-Aide Program and give it to his/her supervisor. A suggested form is in the Portal Libraries: *Tax-Aide: General Information*>*Volunteer (Recruitment, Retention, Information, Intake, Positions & Forms)*.

Supervisors review the assessments received at each level and consolidate the comments into one form. In their assessment, supervisors should take into consideration the views expressed in the assessments they receive. Narrative comments on the form expand on the scores given and should be encouraged, as it is often difficult to assess specific problem (or highly rated) areas with only numeric scores.

## 2.7. Volunteer Recognition

### 2.7.1. Volunteer Award Certificates

Program award certificates are available for presentation to volunteers in recognition of their contributions to Tax-Aide. The certificates also may be presented to people or organizations outside Tax-Aide that help to make Tax-Aide a success, such as site sponsors. The generic certificate (E0521) can be ordered directly from the Orders tab on the Portal home page.

The IRS may, if requested, provide certificates for each volunteer at the end of the season.

In addition to the certificates for volunteers, personal letters, articles in local newspapers, and letters to the editor in newspapers are excellent forms of volunteer recognition. Upon request, drafted personalized letters recognizing specific meritorious service can be sent through the communication hierarchy to the National Office for signature. Leaders are encouraged to submit information to their state's AARP office to nominate volunteers for the annual Andrus Award made in each state.

### 2.7.2. Above and Beyond Award

The Above & Beyond Award honors volunteers who have made a difference to local or state Tax-Aide operations. It is intended for contributions by volunteers at a level up to and including Local Coordinators. The award celebrates exceptional hard work, diversity of ideas, perspectives, and people. It recognizes volunteers who have gone above and beyond their responsibilities. Specific information regarding criteria for this award, along with a nomination form and template for the award letter of recognition can be found in the Portal Libraries: *NROC - National Recruitment & Outreach Committee > Awards & Recognition*.

### 2.7.3. Milestone Awards Process

Annual determination of volunteer milestone award recipients is based upon the Net Years Served field in the Portal volunteer record. AARP Foundation accepts prior service with VITA or another free tax preparation service though this may require the ADS to make manual adjustments to a volunteer's Program volunteer record.

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

#### 2.7.4. Specific Milestone Awards

- Milestone Pins - Volunteers who have served for 5, 10, 15, 20, 25, 30, 35, 40, or 45 years should be awarded the appropriate milestone pins.
- Jan Cooper Service Award – The Jan Cooper Service Award recognizes volunteers who have worked with Tax-Aide for 20, 25, 30, 35, 40 or 45 years and for specially designated service by a supervisor. For more than 20 years, Jan Cooper worked with the Tax-Aide Program. Her passion for how volunteers should be respected and supported was the focus of her work. In recognition of her valuable dedication to the program, volunteers who achieve similar levels of dedication and years of service will be given this award in her name. This award, in the form of a framed certificate, is part of the automated award procedure described in subsection 2.7.2.

#### 2.7.5. Regional and State Leader Achievement Awards

Regional Coordinators, National Committee Chairs, and State Coordinators who leave their positions after having completed a successful term will be awarded a National Leader Achievement or State Leader Achievement Award and a badge pin. Volunteers who successfully serve at either the national or state level on an acting or appointed basis for a minimum of six months are eligible for the appropriate level award. These awards recognize the significant contributions of these volunteers to the success of the Tax-Aide program.

Regional Coordinators should order the awards and pins for State Coordinators through the Field Support Associate with a copy to their AND.

#### 2.7.6. Fellow Award

The prestigious AARP Foundation Tax-Aide Fellow Award recognizes distinguished long-standing service by volunteers who have usually held a leadership position in the program. Tax-Aide Fellow nominations can be submitted to the State Coordinator. Recipients will receive a “Fellow” pin as well as additional recognition. Refer to the Tax-Aide Fellow Criteria document in the Portal Libraries: *Tax-Aide: General Information > Tax-Aide Fellows* for complete rules and eligibility requirements.

### 2.8. Problematic Activities

#### 2.8.1 Volunteer Liability Protection

The Volunteer Protection Act of 1997 (PL 105-19) provides that certified volunteers are not personally liable for harm caused by their act or omission if they are acting within the scope of their responsibilities and training, and the harm or omission was not willful. IRS Publication 4491, VITA/TCE Training Guide, explains the provision in detail.

### 2.8.2. Conflict of Interest

Volunteers must be aware that outside obligations, financial interests, or employment may result in a conflict of interest and could affect the objectivity of their volunteer involvement. It is incumbent upon all AARP and AARP Foundation volunteers to avoid situations that create a conflict of interest, or the appearance of such a conflict. All potential conflicts and relationships that might be perceived as such should be disclosed by the volunteer to his or her supervisor.

This policy also applies to volunteers' family or household members.

All volunteers are required to disclose any conflict, or potential conflict of interest, to their supervisor who will escalate the disclosure through the communication hierarchy to the State Coordinator (or Regional Coordinator if the person with the conflict or potential conflict is the State Coordinator), who will determine whether the activity described is an unacceptable conflict of interest. That determination will be sent simultaneously to the initiating supervisor and others in the communication hierarchy.

Failure to disclose an appearance of potential conflict of interest may be grounds for removal from Tax-Aide. Failure to cease the activity is grounds for immediate removal from Tax-Aide.

### 2.8.3. Obligation to Avoid Unacceptable Activities

Tax-Aide Volunteers, while representing the AARP Foundation or participating in a Tax-Aide activity, shall not promote products, services, or political candidates or issues nor make use of their relationship with AARP, AARP Foundation, or Tax-Aide for personal profit or the profit of any other individual(s). Volunteers are specifically prohibited from engaging in any legislative and/or lobbying activity in connection with or while representing themselves as an AARP Foundation Tax-Aide volunteer. Certain AARP activities, such as advocacy and AARP membership drives, may not be suitable for Tax-Aide volunteers or for co-programming at Tax-Aide sites.

On their own time, volunteers may participate actively in the political process as well as in the political party of their choice, if they do not identify as an AARP Foundation volunteer in connection with such activity. If a volunteer is identified in the local community as an AARP Foundation Tax-Aide leader, however, he or she must not participate in any activities on behalf of a candidate that may be misinterpreted as an AARP Foundation endorsement of a particular candidate; for example, appearing in an online, television, or radio commercial for a candidate, or being quoted in a campaign brochure or newspaper article expressing support for the candidate. Volunteers are prohibited from wearing a candidate's campaign button or shirt or speaking in support of a candidate at a Tax Aide site. If a Tax-Aide volunteer decides to volunteer for a candidate or a political party in a visible role, he or she should consult with the National Office prior to accepting the position, as such activity may require his or her resignation as a Tax Aide volunteer. Volunteers in leadership positions should use caution in making political comments in social media, such as Twitter and Facebook. For additional information or

questions regarding acceptable activity, please contact your volunteer leadership, and/or submit a request via the Portal home page to the National Office for guidance.

#### 2.8.4. Acceptable Use Policy

Volunteers are prohibited from using or allowing others to use AARP membership or participant lists, volunteer contact information, the letterhead, the logo, or their signature blocks (names with titles) for any purpose other than for the AARP or AARP Foundation activities to which they are assigned.

#### 2.8.5 Loaning Equipment

Loaning Tax-Aide hardware to a non-Tax-Aide site, or to a non-volunteer, including family members, is not allowed.

### 2.9 Volunteer Dismissal

Should it be determined by volunteer leadership that a volunteer needs to be dismissed from Tax-Aide due to policy violation or inappropriate behavior, the appropriate Assistant National Director and Regional Coordinator must be consulted before action towards dismissal is taken.

## **3. SITE OPERATIONS AND MANAGEMENT**

Local SPEC IRS offices do not dictate Program policy and cannot direct local volunteers. All policy for Tax-Aide is developed at and promulgated by the Tax-Aide National Office. Any questions or conflicts concerning IRS guidance or requests should be clarified with your volunteer supervisor.

### 3.1. Boundaries for States and Districts

#### 3.1.1. Regional Boundaries and Split-States

Tax-Aide regional boundaries are predetermined 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, to create multiple Tax-Aide “split-states” within their geographic borders. The terms “state” and “split-state” are often used interchangeably.

#### 3.1.2. District Boundaries

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

### 3.1.3. Boundary Changes

District and split-state boundaries are stored within the national database and impact prospective volunteer assignments, site records, and program metrics. Changes to these boundaries must be communicated to the National Office to ensure that the national program management system is updated in a timely manner.

## 3.2. Alternative Service Delivery Models

Various alternative site models are available for Tax-Aide. Tax-Aide's alternative site models are described in the following subsections:

### 3.2.1. Facilitated Self Assistance (FSA)

Taxpayers prepare their own return and volunteers offer assistance at a site. The site must use IRS provided tax software.

### 3.2.2. Alternative Tax Preparation (ATP)

Volunteers provide remote guidance to taxpayers who fill out and submit their own tax returns.

### 3.2.3. One Visit Scan

During a visit to the site, the taxpayer's 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 collaborates with a volunteer online to review the return and finalize it for e-filing. A copy of the return is securely sent to the taxpayer electronically, including all consent forms.

### 3.2.4. Two Visit Scan

During an initial visit to the site, the taxpayer's documents are scanned and returned to them. The digital copy of the documents is stored in the IRS-provided software used to prepare the return; Tax-Aide volunteers prepare the return remotely. During a second visit, the taxpayer collaborates with a volunteer to review the return, finalize it for e-filing, and obtain a printed copy, including printed copies of all consent forms.

### 3.2.5. Drop-Off

During an initial visit to the site, the taxpayer's documents are inventoried and then left with a Tax-Aide volunteer. The documents are used throughout the return preparation process and securely stored when not in use. In a second visit (possibly later the same day), the taxpayer collaborates with a volunteer to review the return, finalize it for e-filing, obtain a printed copy, and retrieve their documents. The taxpayer must be given printed copies of all consent forms.

### 3.2.6. No Site Visit

The taxpayer converts their documents to electronic format and uploads them to the IRS-provided software used to prepare their return. Tax-Aide volunteers prepare the taxpayer return remotely. The taxpayer collaborates with a volunteer online to review the return and finalize it for e-filing. A copy of the return, including all consent forms, can be securely downloaded by the taxpayer.

## 3.3. Sites

For this Program, sites, base sites, ad hoc sites, and mobile sites are defined as follows:

“Site” is a generic term used to define a physical location where Tax-Aide volunteers prepare tax returns for taxpayers during tax season. It is an umbrella term that covers three different site types:

### 3.3.1. Base Site

A unique physical location where Tax-Aide services are offered on a regular, recurring basis. Most Tax-Aide sites are base sites. Example: a Tax-Aide site located at a community library scheduled to be open on each Monday and Thursday during tax season. If the site fits this description but is closed one or two days during tax season (holidays, etc.), it is still classified as a base site. The defining characteristic is regularly scheduled service throughout the tax season.

### 3.3.2. Ad Hoc Site

Ad hoc sites (sometimes called satellite sites) are always affiliated with a base site. An ad hoc site is a location where volunteers from a base site also offer Tax-Aide services on an infrequent (ad hoc) basis. Here, infrequent means the location is open less than once each week during the tax season or is expected to produce fewer than fifty returns. Ad hoc sites that exceed these restrictions will be defined as base sites. Ad hoc sites can be listed in the Site Locator.

### 3.3.3. Mobile Site

Mobile sites are differentiated from ad hoc sites by frequency of operation and location(s) at which Tax-Aide service is provided. Mobile sites operate at a much lower frequency than ad hoc sites. They are staffed by volunteers who normally serve at base sites and then operate the mobile site when it is open. Examples: a special one-time event, one-time visit to senior living centers, or Veterans’ stand-alone events. Though a home/shut-in visit is not considered a mobile site, if there were several individuals who qualified for a home/shut-in visit at the same location (e.g., retirement homes), then they could be served in one visit by a mobile site.

### 3.3.4. Requirements of All Sites

Every site must:

- Be an online e-file site.
- Have a unique SIDN – Site Identification Number (does not apply to mobile sites and MAY not apply to ad hoc sites if they do not require a Site Locator listing).
- Have a unique EFIN – Electronic Filing Identification Number (does not apply to ad hoc or mobile sites because they operate using the EFIN of a base site).

### 3.3.5. Site Selection

Tax-Aide sites are selected by District Coordinators and Local Coordinators since they are most familiar with suitable locations that serve the target population and are supportable.

District/Local Coordinators are responsible for securing the sites, assigning an appropriate number of trained volunteers (including site leadership), and providing equipment and technical support to the site on an ongoing basis. District/Local Coordinators should use the Guide to Site Selection and Scheduling document located in the Portal Libraries: *Tax-Aide: General Information>Tax-Aide Site Notices & Forms*. They may also consult with the State Coordinator or appropriate State Management Team subject matter experts when needed.

If a site host requests a Memorandum of Understanding (MOU) or other agreement for use of their facility, volunteers do not have authority to sign these documents on behalf of the AARP Foundation or the Tax-Aide Program. All such documents must be sent to the National Office, via the supervisor hierarchy.

## 3.4. Certificate of Insurance for Sites

The description and evidence of site liability insurance can be requested from the AARP Risk Management Office by downloading and completing the fillable pdf form, Request for Certificate of Insurance Form in the Portal Libraries: *Tax-Aide: General Information>Tax-Aide Site Notices & Forms*.

## 3.5. Site Management

### 3.5.1. Site Requests

The District Coordinator will notify the Administration Specialist (ADS) if any of the following site data maintenance requests are required.

- Opening a new site
- Re-opening a site
- Closing a site
- Moving a site
- Updating the site name
- Updating the site address

The ADS will submit a request via the Portal home page to provide site information to the National Office and make sure the request contains the correct information. Find instructions in the Guide to Volunteer Portal Tipsheets located in the Portal Libraries: Tax-Aide: Volunteer Portal. National Office personnel are responsible for completing the site update requests in the Portal.

Each ADS is responsible for reviewing all sites in their split state to ensure the sites are accurately reported prior to the start of each tax season and during the year as needed. The ADS is responsible for ensuring site requests are submitted to the National Office in a timely fashion.

### 3.5.2 Site Identification Numbers (SIDN)

Each base site and ad hoc site must have a unique, nine-character SIDN following the numbering system outlined to the Administration Specialist (ADS). The ADS assigns SIDNs; the IRS and Tax-Aide use the SIDN to count the number of federal returns e-filed at a site. The Volunteer Portal Guide contains tips on creating a new SIDN for a site. Mobile locations and ad hoc sites not requiring locator services do not need to be added to the Portal and do not need a SIDN.

### 3.5.3 Site Information in the Portal

Each base site, as defined in subsection 3.3, must be accurately documented in the Portal. Site information (operating days open, times of operation, location, etc.) must be recorded correctly and on a timely basis in the Location Record. The Locator Comments subsection of the Program Location Record should be used to list instructions specific to the site (directions, holiday hours, local document requirements, etc.)

District/Local Coordinators are required to keep site information current in the Portal for all sites and update the information if changes occur while the site is open. Every base site documented in the Portal must be reviewed prior to the start of each tax season to ensure the schedule is accurate.

Site information in the Portal is used for the Tax-Aide Site Locator, accessed via the AARP toll-free number and website. Also, the National Office provides a complete listing of all sites in the Portal to the IRS to refresh the IRS SPECTRM system twice a week, year-round. Accurate site information also promotes easier program metrics reporting during the tax season.

Ad hoc sites and mobiles sites may be recorded in Location Records if they need to be visible in the Site Locator system and on the IRS system.

## 3.6. Site Schedules

### 3.6.1. Walk-in and Appointment-Based Service

Tax assistance services may be set up by the Local Coordinator as walk-in, prior appointment, or a combination of both. Other scheduling arrangements require approval of the State Coordinator. Tax-Aide's Session Management tool is available for sites to use for appointment scheduling.

### 3.6.2. Documenting Sites in the Portal

Every base site as defined in subsection 3.3 must be accurately documented in the Portal. If an ad hoc or mobile location needs to be advertised on the Site Locator, it must be accurately documented in the Portal (See Subsection 3.5.3). Use the Locator Comments subsection of Tax-Aide Location Record in the Portal to accurately explain any scheduling irregularities such as holidays and closed days. Every site documented in the Portal must be reviewed prior to the start of each tax season to ensure the schedule is accurate.

## 3.7. Obtaining an EFIN

### 3.7.1. IRS EFIN Application

Districts/states must submit their IRS EFIN applications online. District/state leaders must first register for e-Services to revise or submit an e-file application online. See the BLUE folder in the Portal Libraries: Tax-Aide: Technology for instructions on obtaining EFINs.

### 3.7.2. Responsible Officials

Every EFIN must have two Responsible Officials (ROs). The second RO must be added to existing EFINs and included in applications for new EFINs. The local IRS SPEC office should be kept informed on all EFIN changes and can assist if needed with obtaining EFINs and their administration.

## 3.8. Site Operations Requirements

- Every site must be set up in a manner to protect taxpayer confidentiality and to process documents for the service delivery model being used.
- Sites using the Drop-off, Two Site Visit Scan, or One Site Visit Scan model and at which no tax preparation is being performed must have at least two certified Tax-Aide volunteers present, one of whom must be a Counselor.
- Every site must be open to the public; exceptions must be recommended by the State Coordinator and approved by the Regional Coordinator. Purely virtual sites – those using only the No Site Visit Model – are the only sites not required to be open to the public. Alternative Tax Preparation (ATP) programs usually have one site per state. The ATP site does not have a physical location and is not encompassed within any of a state's districts. ATP volunteers work from home. For a site to operate (be open) on any day, at least one certified Local Coordinator (LC) or certified Shift Coordinator (SCO) must always be present.

- Sites will not restrict appointments by geographical location. Subject to availability, sites accept appointments from all taxpayers who attempt to make an appointment.
- For a site to operate (be open) on any day, at least one certified Local Coordinator (LC) or certified Shift Coordinator (SCO) must always be present.
- Sites operating FSA – standalone or fusion/hybrid – shall have at least one certified Counselor and one Client Facilitator (or two Counselors) present at all times, but do not need to meet the certified LC/SCO requirement. FSA standalone sites must assign one certified Counselor as the FSA Site Administrator. For FSA fusion/hybrid sites, the LC/SCO for the traditional/host site can also function as the FSA Site Administrator for the FSA fusion/hybrid site.
- Each site must have at least one designated ERO listed in the Portal who is responsible for assuring all returns are e-filed according to IRS Quality Site Requirements.

### 3.9. Ordering Tax Preparation Software

All tax preparation software orders must be placed with the IRS Territory Office beginning in September and can be accepted through the end of January. The Administration Specialist, Technology Specialist, or designee is responsible for providing information needed by the Territory Office in a timely manner.

Software orders will not be processed by the IRS if the EFIN had fewer than fifty accepted returns during the prior season. Justification for reordering software for these sites will be forwarded through the State Coordinator to the Regional Coordinator. Both must endorse the justification before it can be submitted by the Regional Coordinator to the National Office. The National Office will send the justification to the IRS for consideration. If approved by IRS SPEC HQ, the order will be accepted by the Territory Office for processing. If the site had zero accepted returns, the EFIN will be blocked, and no order can be placed regardless of justification. A new EFIN may be required. Contact the Technology Specialist for guidance.

### 3.10. Required Materials at Site

All sites must have the following materials available for use during operating hours:

- **Current edition of the AARP Foundation Tax-Aide Poster (D143).** This poster must be prominently displayed at the site at the first point of contact with the taxpayer. The poster provides Tax-Aide non-discrimination language required by the IRS grant. A Spanish version of the poster is also available. Both can be ordered using the Orders tab on the Portal home page.
- **AARP Foundation Tax-Aide Intake Booklet (Intake Booklet).** The current year Intake Booklet must be used for current year returns. When preparing prior-year

returns, the appropriate prior-year intake booklet must be used. Prior year booklets can be downloaded from the RED folder in the Portal Libraries: *Tax-Aide: Training and Tax Law*>*B – Tax Return Reference Materials*>*Current Year Intake Booklet*.

- **AARP Foundation Tax-Aide Tax Record Envelopes (D12225 for English version, D17464 for Spanish version)**. The current year envelopes must be used. Use of the IRS Tax Record envelope is prohibited. Tax-Aide Tax Record Envelopes contain required AARP legal statements regarding data retention and responsibility disclaimers that must be used. These envelopes can be ordered using the Orders tab on the Portal home page.
- **Taxpayer Information and Responsibilities document (D20232)** must be available at the site for review by taxpayers. A laminated version is available for order through the Orders tab on the Portal home page; alternatively, the document can be printed directly from the RED folder in the Portal Libraries: *Tax-Aide: General Information*>*Required Materials*. Please do not provide a copy to each taxpayer, instead consider the following options:
  - Put a few copies next to the sign-in sheets and ask taxpayers to review it while waiting for a Counselor.
  - Put a copy on a clipboard along with the Tax-Aide Intake Booklet.
  - Post a copy at the entrance to the site.
  - Find another cost-effective method to make the document available to taxpayers.
- **Tax-Aide ID badges**. All volunteers present at the site must wear the Tax-Aide ID badge showing their first name and the first letter of their last name. Position titles may be included if desired. Volunteers should be encouraged to wear the branded shirt or leader polo while at the site. Volunteers interacting with taxpayers via Google Meet must wear the Tax-Aide ID badge showing their first name and the first letter of their last name during all video calls with taxpayers. ID badges can be obtained via the Orders tab on the Portal home page.
- **Tax-Aide Scope Poster (C2467)** for the current year. Can be obtained using the Orders tab on the Portal home page or by downloading from the Portal Libraries: *Tax-Aide: Service Delivery Models* folder.

### 3.11. Ordering Tax-Aide Materials

Volunteers should follow their state and district procedures when ordering Program materials. Many states or districts have designated volunteers to order IRS and/or Tax-Aide materials. Refer questions to your volunteer supervisor.

#### 3.11.1 Ordering IRS Materials

The Training Specialist and/or Administration Specialist should help volunteers follow the material ordering process provided by local IRS SPEC. National IRS SPEC will communicate with local SPEC regarding relevant ordering information for Tax-Aide volunteers.

Refer to Subsections 3.10 and 3.11.2 for a list of required publications for sites to use in the program.

### 3.11.2. Required Resources

Counselors must have access to a paper or electronic version of the following resources while preparing or quality reviewing, whether at home or at a site. The first three of these are available via pre-loaded links on Tax-Aide Chromebooks.

- NTTC's modification of the IRS Publication 4012- Volunteer Resource Guide updated with all official IRS changes (should include Tax-Aide changes if issued)
- IRS Publication 17- Your Federal Income Tax for Individuals
- All current year Tax-Aide CyberTax messages labeled as IRS Volunteer Tax Alerts or Quality Site Requirement
- All appropriate state and local tax instructions
- Emergency Response plan and checklist (See Subsection 3.14)
- IRS Publication 4299 Privacy, Confidentiality, and Civil Rights – Public Trust

### 3.12. IRS Supplies Not Used in Tax-Aide

Tax-Aide supplies certain materials that must be used in lieu of IRS materials. The following IRS publications are not used by the Tax-Aide program. Volunteers are encouraged to ask their supervisor for additional clarification as necessary:

- IRS Publication 730 Important Tax Records Envelope
- IRS Site Poster
- IRS Taxpayer Sign-in Sheets
- IRS Intake/Interview and Quality Review Sheet (Form 13614-C). Not needed because this form is built into the Tax-Aide Intake Booklet.

### 3.13. Protecting Taxpayer Data

Prior to the start of the tax season district leaders and site coordinators should:

- Verify all Chromebooks being used are running the latest updates.
- Verify that non-approved Cloud services are not being used for taxpayer data.
- Verify that a Tax-Aide router is in place and operating as a standalone network as specified in the NTSC Network Configuration Guide in the BLUE folder in the Portal Libraries: *Tax-Aide: Technology>Networking*.
- Verify that all printers are installed and operating per NTSC documentation.
- Verify that there are no IDs/Passwords displayed on or near computers, printers, routers, volunteer badges, or in computer cases.

- Verify the site is preparing returns using only the IRS-provided tax software provided to Tax-Aide.
- All sites are required to annually complete an IRS form 15272 located in the Volunteer Portal Library. Information to include on the form and process for submitting the form to SPEC is posted in the Volunteer Portal Library.

### 3.13.1. No Recording at Tax-Aide Sites

Consistent with IRS Standards of Conduct and to protect the privacy of our taxpayers and volunteers, except as permitted for various authorized Service Delivery Models, visual or audio recording of the tax preparation process, participants, or tax documents is prohibited by anyone, including taxpayers.

### 3.13.2. Personally Identifiable Information Management

Tax-Aide does not allow the transfer of unencrypted or sensitive files, as it pertains to personally identifiable information (PII), unless using the No Site Visit, One Visit Scan, and Two Visit Scan models and following all model-specific and Tax-Aide security requirements. Do not exchange taxpayer data with anyone by email, text, fax, USPS mail, courier, or by any other electronic means. USPS mail may be used to contact a taxpayer at the address provided only when phone contact has been unsuccessful. No personally identifiable information, other than the taxpayer's name and address, should be included in the correspondence. Do not permit taxpayers to send us their tax forms by email, text message, photo sharing, or similar electronic means. No taxpayer information should ever appear in personal or AARP Tax-Aide accounts.

### 3.13.3 Limit Access to Sensitive Information at the Site

Limit access to taxpayer information and sensitive data to specifically authorized and designated individuals. Volunteers must make every reasonable effort to prevent non-volunteers who are not actively involved in preparing a return from viewing a return while it is open on their computer screen.

### 3.13.4. Protection of Taxpayer Documents

The retention policies specific to each service delivery model must be followed for all taxpayer data/information including envelopes, notes, and tax documents:

**Drop-off Model:** Documents are returned at the taxpayer's second appointment when the tax return is finalized. The second appointment might be 7 to 14 days following initial receipt of the taxpayer's information and documents, but many sites have developed a same-day process. If a taxpayer does not return to the site as scheduled and after every effort has been made to have the taxpayer return to pick up their documents by the last week the site is open for the filing season, site leadership must follow the Document Destruction policy contained in the documentation for the Drop-off Model. The documentation is in the Portal Libraries: *Tax-Aide: Service Delivery Models>Drop-Off Model* folder.

**In-Person Model:** No taxpayer documents are to be retained for any length of time when using the In-Person Model. The intake interview, return preparation, and quality review with the taxpayer take place the same day during the same visit and documents should never be beyond the taxpayer's control.

**Two Visit Scan and One Visit Scan Models:** These models involve the use of electronic files containing images of the taxpayer's information and tax documents. Scan files are temporarily located in the TSO Scans folder located in the *My Files > Downloads* area of the Chromebook. Best practice: files for any given taxpayer should be deleted from the TSO Scans folder within 48 hours of the files being uploaded to the TaxSlayer servers. Under no circumstances should taxpayer scan files remain in the TSO Scans folder or in Google Drive more than five (5) calendar days following their first receipt. (Uploaded scan files will be available in TaxSlayer until November of the current year). The documentation is in the Portal Libraries: Tax-Aide: Service Delivery Models folder.

**No Site Visit Model:** Using this model, taxpayers digitize their information and tax documents and upload the resulting files directly to their return in the TaxSlayer tax preparation software. Volunteers are not to allow taxpayers to provide their information and tax documents in any manner other than the taxpayer uploading the files to their return via the TaxSlayer Customer Portal account. The documentation is in the Portal Libraries: Tax-Aide: Service Delivery Models folder.

All individuals not involved in the tax preparation process must be kept out of the work area to protect taxpayers from identity theft.

Users are to notify the National Office of major technology changes at host sites within three business days (e.g., modifications to Wi-Fi network).

No taxpayer data is to remain at a site or with a volunteer except in accordance with the approved Drop-off model. Taxpayer data is not to remain on any computer or scanner except when permitted by the One Visit Scan or Two Visit Scan models. Taxpayer data may not remain on any printer.

All returns started in the tax software but not completed – neither e-filed nor paper filed -- must be reviewed by contacting the taxpayers to verify they will not be returning to the tax site before deactivating the return.

#### 3.13.5. No Retention of Taxpayer Paperwork

Taxpayer paperwork may be taken off-site or retained by a volunteer only when permitted by the approved service delivery model in use at the site and must adhere to the model's paperwork retention policies. No taxpayer paperwork shall be retained after the tax return has been e-filed.

#### 3.13.6. Managing Access to TaxSlayer

User accounts must be deactivated at the end of each site's tax season; however, the user account of the site's ERO and LC should remain active to allow handling of off-season issues involving taxpayer returns. User accounts for volunteers no longer at a given site or for volunteers separated from the Tax-Aide either voluntarily or involuntarily must be deactivated immediately upon the volunteer's separation. The LC or TCS is typically responsible for enforcing this policy.

### 3.13.7. Technology Access

Every volunteer will be issued a unique username to access the business technology products. Computer passwords must be changed annually, or when requested by the National Office. Passwords are not to be shared with anyone. Prospective volunteers will be given Chromebook logins using their Volunteer ID number; they will have restricted access until they are fully certified and receive a permanent assignment. "Guest mode" is not available on Tax-Aide Chromebooks.

### 3.14. Emergency Response

District Coordinators are required to ensure that every Tax-Aide site has a Site Emergency Response Plan and contact list in place and accessible during the times the site is open. For ad hoc or mobile sites, District Coordinators should consider the need and working situation/environment to determine if an emergency plan and checklist is appropriate.

An emergency contact list is required for ad hoc and mobile sites.

Safe site operations and the well-being of volunteers and taxpayers are of utmost importance. As a program that serves the public at thousands of locations, we need to be prepared to deal with emergencies such as: (1) natural disasters or other local situations, (2) accidents or sudden illness of a volunteer or taxpayer, or (3) an angry or hostile individual. Documents pertaining to emergency situations, such as the Emergency Tips for Dealing with a Violent Situation, Emergency Guidance, Emergency Contact List, and Emergency Response Site Checklist are all available in the Portal Libraries: Tax-Aide: *General Information*>*Emergency Information* (*Contact List, Cover Letter, Procedures*) to help tax sites deal with emergencies.

### 3.15. Incident Report

An Incident Report will be initiated by a Local or District Coordinator when a volunteer or taxpayer has been involved in a situation which needs considerable supervisory attention. This responsibility should be delegated if the Local or District Coordinator is not present. If the issue underlying the incident report involves the volunteer's immediate supervisor, the volunteer may bypass immediate supervisor if necessary. More detailed instructions, including a list of situations that require an Incident Report can be found in the Portal Libraries: *Tax-Aide: General Information Library*>*Tax-Aide Site Notices & Forms*.

## 4.0 TECHNOLOGY AND SECURITY

### 4.1. Network Security – Wi-Fi and Routers

#### 4.1.1. Wi-Fi

Tax-Aide requires the use of private Wi-Fi. Public Wi-Fi use is prohibited. Tax preparation may not be done on a public network.

A public network is defined as one where access and any password is freely available to walk-in or online users. A private network is one for which the access and password have tightly restricted distribution.

#### 4.1.2. Essential Rules

Tax-Aide wireless internet access must be conducted on Wi-Fi Protected Access-2 (WPA2) certified equipment and software. WPA2 uses government strength encryption in the Advanced Encryption Standard.

Direct connection to a host site's public wireless network or to any public wireless network's Internet access are prohibited. All tax preparation must be done behind a Tax-Aide router, except for the provisions stated in Subsection 4.16.

Personal devices may not be connected to a Tax-Aide router at a Tax-Aide site, except as permitted in Subsection 4.2.2.

#### 4.1.3. Routers

All Tax-Aide systems and printers used for tax preparation must be isolated from host networks by using a Tax-Aide router, regardless of whether the private network is wired or wireless. It is preferred that users employ routers with built-in anti-virus/anti-malware software.

Routers can be purchased locally and are reimbursed as an ordinary Z expense.

Each router's default SSID (Service Set Identifier) must be changed and must be password protected. Router firmware must be updated annually. For specific instructions, refer to the BLUE Technology folder in the Portal Libraries: *Tax-Aide: Technology>Equipment>Routers*.

### 4.2. Hotspots

If Internet connectivity is not available at a host site, it may be achieved using a hotspot. Hotspots are available with Regional Coordinator approval and are ordered through the National Office.

#### 4.2.1. Hotspot Policy

Tax-Aide hotspots are to be used only at assigned sites (including state meetings and instructor workshops) that do not have usable network access. They are to be used exclusively for Tax-Aide activities.

For sites that have internet access, all options to use the site's internet must be fully explored and exhausted before requesting the use of a hotspot. Hotspot requests must be approved by the Regional Coordinator and include:

- Site name(s)
- SIDN(s)
- Split State ID
- Custodian's name, phone number, and email address

#### 4.2.2. Acceptable Activities

Hotspots may only be used for group training, tax return preparation, and downloading Chromebook updates.

During training, if no other connectivity is available, personal devices may be attached to Tax-Aide hotspots. The hotspot SSID or Wi-Fi password must be changed prior to tax season so that personal devices are not inadvertently connected to the hotspot during tax preparation.

#### 4.2.3. Hotspot Security

Hotspots must always be protected against unauthorized access by users who are not Tax-Aide volunteers.

A hotspot provides an isolated network for the devices connected to it; a separate Tax-Aide provided router is not required for security but may be needed for connectivity. Refer to Subsection 4.1.3 for router requirements.

#### 4.2.4. Responsibility for Hotspots

The physical and internet security and safety of each hotspot is the responsibility of its custodian. If a hotspot is lost or stolen, the custodian will notify Tax-Aide immediately by submitting a request from the Portal home page and creating an Incident Report.

#### 4.2.5. Hotspot Transferred or No Longer Needed

When a hotspot is no longer needed or is assigned to another site, notify the National Technology team by submitting a ticket in the Portal with the following information. Reassignment of a hotspot requires Regional Coordinator approval.

- Hotspot phone number
- New Site name(s)
- New SIDN(s)
- Split State ID
- New Custodian's name, phone number, and email address

### 4.3. Chromebooks

#### 4.3.1. Data Security

Tax-Aide recommended security configurations, anti-virus, and firewall software programs must be used to protect all Tax-Aide provided Chromebooks. Those programs have been installed by the National Technology team on all Chromebooks released to the field.

Appropriate steps to secure taxpayer data or electronic information must always be taken. Volunteers must not keep any forms or documents with taxpayer identifying information, except as permitted by the service delivery model in use by the site. Taxpayer identifying information must not be shared with individuals or organizations other than the Tax-Aide volunteers directly involved in return preparation, quality review, or e-file transmission unless it is mandated by the IRS or a state/local taxation or revenue agency. This includes Forms W-2, 1099, and 8879.

#### 4.3.2. Use of Portable Storage Devices

Using a USB/flash drive/portable storage device to write data to or from a Tax-Aide Chromebook is prohibited, except for the brief period announced by the National Office during annual account transition following tax season. Refer to Subsection 3.13.4. At all other times, Chromebooks are set to read-only mode for any flash drive/USB/portable storage device.

No personal taxpayer data is to be saved on any Tax-Aide Chromebook or portable storage device.

#### 4.3.3. Use of Personal Laptops and Computing Devices

The use of personal laptops or other computing devices for tax preparation or to access Tax-Aide approved tax vendor software or web-based applications is prohibited within the Tax-Aide Program. The use of personal devices for friends and family returns is prohibited. Personal devices may only be used for training and administrative work that does not touch taxpayer data or Tax-Aide-approved tax software or web-based applications.

#### 4.3.4. Unacceptable Uses

Tax-Aide computing assets must not be used for online gaming, video/music streaming, pornography, or other activities not aligned with the mission of the AARP Foundation and the Tax-Aide Program.

Tax-Aide Google Workspace accounts, including G-mail and Google Voice, may not be used for personal communications of non-Tax-Aide items.

#### 4.3.5. Physical Security

All Tax-Aide equipment must be stored and transported responsibly, e.g., in a vehicle trunk or other storage area where the computer bag cannot be observed.

Chromebooks must not be left unattended. Tax-Aide devices stored at a site when not in use must be in a locked storage area where access is controlled by the host site management.

Removal or alteration of equipment asset tags is prohibited.

#### 4.3.6. Chromebook Care Best Practices

- Chromebooks must be kept closed when not in use to protect them from dust.
- Transport Chromebooks in carrying cases.
- Extreme temperature or temperature swings can have a negative effect on a Chromebook. The acceptable temperature range is 50 to 90 degrees Fahrenheit; storage spaces shall not exceed those limits.
- Always provide proper ventilation for Chromebooks and do not operate them on a blanket, pillow, or other soft surface.
- Avoid having liquids around Chromebooks and never douse or submerge devices.
- Do not scratch or scrape the screen surface of a Chromebook. Clean screens only with wipes specifically for computer screens, not household chemicals.

#### 4.3.7. Access Control and Privileges

All Tax-Aide Chromebooks must always be password protected. The Program requires unique user accounts and passwords to access Chromebooks. Password security is critical to keeping taxpayer and volunteer information secure. Using strong passwords or passphrases that are long and contain a mix of symbols, numbers, and upper/lower case letters is the best way to prevent unauthorized access. Length is a better predictor of password strength than complexity and passphrases are encouraged. Although the minimum is ten (10) characters, the best passwords are usually between 12 and 15 characters. Passwords must contain a special character, capital letter, lowercase letter, and numbers. Passwords must be changed every 90 days.

The National Office does not publish extensive composition rules for passwords but emphasizes that password length and complexity are vital, and users must avoid weak passwords. **Users are advised to avoid:**

- Passwords with simple obfuscation (p@ssw0rd, G0ldfi\$h, etc.)
- Generic passwords (volunteer, TaxAide, user123, qwerty, etc.)
- Using personal information (i.e., license plate, SSN, phone number, name, address, pet or child names, etc.)

- Using any word related to “tax” or “volunteer” as part of the password.
- Dictionary, random words, or doubled words (i.e., nnyankees, taxhombre, crabcrab, stopstop, etc.)

Passwords should be unique. Users should not use the same passwords for Tax-Aide and personal accounts. Volunteers who have multiple Tax-Aide issued accounts should use different passwords for each account.

Volunteers are not to share passwords with anyone for any reason. This includes taxpayers, volunteers, and Tax-Aide staff. Users are prohibited from keeping written passwords in any location where they could be lost or viewed. For instance, users may not write their passwords on a paper attached to their device or carried in the computer case. While it is not encouraged, users may, if needed, use Chrome’s built-in password manager to store login information, reducing the need to keep an unencrypted (i.e., paper) password list or use easy-to-remember simple passwords.

All volunteers are assigned privileges needed for their roles in Tax-Aide.

The Chromebook will timeout after 15 minutes of inactivity, after which users will be prompted to re-enter login information.

#### 4.3.8. Lost/Misplaced/Stolen Chromebooks and/or Data

All Tax-Aide technology equipment – including Chromebooks, printers, scanners, routers, and hotspots – must be stored in a secure, locked location, whether left at a site or taken home by a volunteer. See Subsection 4.14 for additional information on equipment storage requirements. Reasonable care is required to protect equipment from theft at the site or during transport to and from the site. If taxpayer data is lost or stolen or is suspected to be lost or stolen, quick action is necessary to minimize problems for the taxpayer. This applies to all situations which involve loss or potential loss of taxpayer data and documents used for tax preparation.

In the event of lost or stolen Chromebooks, taxpayer data, or volunteer data, volunteers must adhere to the following. These procedures must also be followed when Tax-Aide equipment is damaged or destroyed (e.g., damage or destruction caused by accidental droppage, fire, or flood).

- Immediately report (within 24 hours) lost or stolen Chromebooks, taxpayer data, or volunteer data to local, state, and regional Tax-Aide leadership and to local SPEC, per IRS requirements. The Technology Specialist or the State Coordinator shall prepare an Incident Report and forward it through the Regional Coordinator to the AND.
- Notify local leadership (Local Coordinator or Technology Coordinator, as appropriate) to immediately deactivate all tax software IDs used by the

volunteer(s) using the missing device(s). The tax software account of the last user must be suspended, and the user's credentials changed prior to reactivation.

- Follow the instructions regarding lost/stolen equipment contained on page 8 of the RR02 OIS2 Tracked Equipment Ordering, Repair and Replace, Missing Equipment Process found in the Portal Libraries (Blue folder): *Tax-Aide: Technology>Equipment*.
- For a theft, file a police report. Provide the police with the asset tag and serial number of the stolen device and obtain a case or incident number for inclusion in the Incident Report. Obtain a copy of the police report when it is filed, or as soon as it is available.
- Have the State Technology Specialist or State Coordinator submit a ticket to the National Technology team by submitting a request via the Portal home page. The ticket must include a Tax-Aide Stolen or Lost Equipment Form, the associated Incident Report, and a copy of the police theft report. (The police report can be forwarded when it becomes available.)
- Change passwords for any account used on the Chromebook. The National Technology team will disable the account and Chromebook as needed.

The National Office maintains property insurance on Tax-Aide equipment. See Subsection 4.9.

#### 4.3.9. Recovered Chromebook

Notify the National Technology team immediately if a Chromebook reported as lost or stolen is recovered. The Chromebook must be restored to the National accounts before being returned to active use in the field. Volunteer leadership should contact their Technology Coordinator or Technology Specialist for specifics on how to initiate this process.

### 4.4. Printers

#### 4.4.1. Inventory

All printers must be listed in the Online Inventory System (OIS). Only Tax-Aide provided printer devices may be used with the Chromebooks. Printers must be ordered through the National Office; they may not be purchased locally or donated.

#### 4.4.2. Printer Connections

Due to equipment and budget limitations, Tax-Aide maintains a policy of one printer per site, plus one spare printer per district. High volume sites or sites with multiple rooms may request a second printer. Printing may be accomplished over either a wired or wireless connection. All Tax-Aide printers can connect via USB when necessary, including where there are ADA concerns.

#### 4.4.3. Limit Network Access to Printer

Limit printing to Tax-Aide volunteers at a site. The site's printer must be located where it cannot be accessed by non-Tax-Aide personnel. Access to the network administration control panel shall be limited to authorized technology volunteers.

Where there are ADA concerns, a counselor may need a printer plugged directly into his/her Chromebook via USB.

#### 4.4.4. Firmware Updates

Annually check for and implement printer firmware updates. Be aware that firmware updates may re-enable password defaults, make changes in security settings, or require wireless connections to be reset. Whenever a printer is reset to factory defaults, all settings revert. Previous security controls must be confirmed or reinstated after any update or reset to factory defaults.

#### 4.4.5. Set a Strong Admin Password

Tax-Aide provided printers have a web interface that allows the configuration and control of the device. The manufacturer often sets no password or a universal password like "admin" or "password." Users must set a new, strong password. Instructions can be found on the manufacturer's support site or user manuals included with the device.

### 4.5. Shredders and Scanners

All sites are required to have a cross-cut shredder (P3 or higher standard) available to destroy documents with personally identifiable information, when needed.

Tax-Aide provides approved scanners for use in the field. Scanners require firmware updates as needed.

Scanners and shredders are to be ordered from the National Office; they may not be purchased locally or donated.

### 4.6. Consumables for Printers and Projectors

#### 4.6.1. Toner Cartridge and Printer Drum

Toner cartridges and drums for Tax-Aide printers must be obtained directly from the Tax-Aide consumables vendor. The National Office is billed directly for cartridges and drums by the vendor. See the ordering instructions for consumables in the BLUE folder in the Portal Libraries: *Tax-Aide: Technology>Consumables*.

The cost of some projector bulbs listed as “In Use” on inventory prior to January 2015 that are not on the authorized consumables list for the vendor can be reimbursed as a code Z expense. Check first with your TC. Inkjet printer cartridges are not reimbursable. Volunteers who purchase locally items available from the vendor contract should not expect to be reimbursed. See Subsection 7, below, for specific expense reimbursement and coding details.

#### 4.6.2. Vendor for Consumables

The Program realizes considerable savings from the bulk purchase of consumables. The National Office has contracted vendors for consumables. Volunteers must use the contracted vendor for the consumables for which they are contracted. Volunteers who locally purchase items available from the vendor contract should not expect to be reimbursed.

#### 4.6.3. Authorization to Place Orders with Vendor

Each split state will identify two individuals authorized to place orders from the consumable’s vendor. Follow the process set by the State Technology Specialist to order needed consumables from the national contract. Consumable ordering usually begins in early November and ends about April 15. Sites that expect to remain open for extended service should order sufficient consumables for that need before the end of the tax season. Toner cartridges purchased locally will not be reimbursed.

#### 4.7. Requesting New or Additional Equipment

All other requests for new or additional equipment – e.g, not on the National Technology team’s list – must go through the local chain of command prior to submission to the National Technology team.

All equipment requests must be approved in writing by National Technology staff before purchases are made. To request approval for purchases, submit a request via the Portal home page. Your request will be forwarded to the Technology team for review and approval. No action may be taken to purchase or acquire equipment until a written approval is received from the National Technology staff. Unapproved purchases compromise our record keeping and audit lines. Purchases without preapproval may not be eligible for reimbursement. Refer to Subsection 7.1.4 for information regarding reimbursement preapproval requirements. The following items do not need preapproval:

- NTSC-approved routers
- Mice (wired/wireless)
- Keyboards
- Dongles

#### 4.8. Equipment Refresh

A budget-dependent tech refresh plan is on-going to replace older equipment. The National Technology manager leads this effort, relying on each state’s annual inventories. Information

concerning scheduled equipment replacement will flow to the Technology Specialist and the State Coordinator.

#### 4.9. Property Insurance

All Tax-Aide equipment is insured by the AARP Andrus Insurance Fund, LLC. The Risk Management office will replace lost, stolen, or damaged equipment owned by the AARP Foundation in accordance with internal insurance policy procedures. Property and personal items owned by Tax-Aide volunteers are not insured by either AARP, AARP Foundation, or the Tax-Aide Program.

#### 4.10. Equipment Inventory and Custody of Received Equipment

Maintaining an accurate equipment inventory is important for many reasons, including verifying that equipment is eligible for repair and maintenance under the AARP contract and for forecasting and allocating new or additional equipment.

##### 4.10.1. Equipment Inventory in OIS

The Technology Specialist is responsible for maintaining a current inventory using the Tax-Aide Online Inventory System (OIS). Each Technology Coordinator is responsible for maintaining an accurate and complete inventory of all district-held equipment.

The inventory must include equipment purchased directly by Tax-Aide or with regional funds. Each inventory item – Chromebook, printer, scanner, and shredder – must show the contact information for the item’s custodian and the item’s location information. Refer to the BLUE folder in the Portal Libraries: Tax-Aide: *Technology>Equipment>Inventory Management* for additional instructions regarding inventory maintenance.

Each split state is expected to maintain an accurate equipment inventory throughout the year.

##### 4.10.2. Transfer of Files and Equipment Custody

Upon leaving a coordinator position, the incumbent will deliver – to their successor, if known, or otherwise to their supervisor – all records, files, and materials related to their position and assist their successor in assuming the responsibilities of the position. They must transfer all Tax-Aide equipment under their control to their successor, if known, or to their supervisor.

Volunteers who transfer custody of technology equipment are responsible for informing their Technology Coordinator of the transfer, providing the recipient’s contact information, the new location of the equipment, and each item’s asset tag number and serial number.

#### 4.11. Equipment Repair and Replacement

##### 4.11.1. Vendor for Equipment Repair/Replacement

The National Office has contracted vendors to manage equipment repair and replacement. The process is detailed in document number RR01 in the BLUE Technology folder in the Portal Libraries: *Tax-Aide: Technology>Equipment*.

The vendor is under contract to either repair or replace all AARP purchased equipment that is on the current inventory as “in use,” as needed. Any equipment replaced and requiring the return of non-working equipment to the vendor must be returned by the end of the season. Technology Coordinators should contact their Technology Specialist for specific instructions.

#### 4.11.2. Printers Eligible for Replacement

Printers eligible for replacement through the vendor will not be replaced by the National Office after the end of the season. Only equipment listed as “On Use” on the prior year equipment inventory, or which was purchased by the National Office after that date may be sent to the vendor for repair.

#### 4.11.3. Vendor Repair or Replacement Deadline

Technology Coordinators must request equipment repair or replacements from the vendor before the end of the season.

#### 4.12. Disposal of Unusable Equipment

The Technology Coordinator will notify the Technology Specialist as soon as any equipment becomes unusable.

#### 4.13. Obsolete Non-AARP Foundation Purchased Equipment

Disposition of non-working or obsolete non-AARP Foundation purchased equipment (printers, scanners, or shredders) which is not covered by the vendor contract should occur at low or no cost to Tax-Aide. If the equipment is usable, donation to another organization may be appropriate. Recycling is highly recommended when possible.

Chromebooks are not to be recycled or donated under any circumstance.

#### 4.14. Equipment Storage

##### 4.14.1. District Level Oversight of Storage

Districts are responsible for the adequate storage of their equipment. All equipment does not have to be stored in one location. Equipment may be stored by the volunteer who uses it during the tax season once any tax returns and taxpayer information are deleted (there should not be any). Host sites may provide secure storage space or a locking cabinet for onsite Tax-Aide equipment storage.

##### 4.14.2. Rental of Storage Space

Rental of storage space during the off season is permitted and must be coordinated by the District Coordinator and Technology Coordinator. Questions regarding storage for equipment and supplies outside the standard filing season should be directed through reporting channels to the State Coordinator. Off season storage rental fees are reimbursable as a Code Z expense.

#### 4.14.3. National Storage Facility

National Office has contracted with a vendor to provide warehouse storage for currently surplus or seasonal Chromebooks and printers. Requests to move equipment to that facility are made using a Send to Storage Request found in the BLUE Technology folder in document number IV02 in the Portal Libraries: *Tax-Aide: Technology>Equipment*. Equipment sent to this facility will be available for return, but the devices returned to a district will not necessarily be the same units as sent.

### 4.15. Software

#### 4.15.1. Supported Software

The following is a list of fully supported, standard software that is installed on the Tax-Aide provided Chromebooks.

- Chrome OS
- Google Workspace (formerly G-Suite) – Gmail, Google Drive, Google Sheets, Google Docs, Google Forms, Google Slides, and Google Meet

#### 4.15.2. Unsupported Software

The National Office does not provide support for any software titles not listed above. Tax-Aide expressly forbids installation of the following software.

- Privately owned software
- Internet downloads
- Pirated copies of any software or document (spreadsheets, references, etc.)
- Any software title not reviewed and approved by the National Office

#### 4.15.3. Blocked Websites

The National Office blocks Chromebook access to file sharing sites, including, but not limited to the following.

- Dropbox
- Box.com
- OneDrive
- ShareIt
- Sharepoint

#### 4.15.4. Software Requests

If volunteers would like to have software installed on a device, or used by Tax-Aide, evaluation and written approval must be obtained from the National Office. This includes all software titles listed above, currently unlisted titles, and privately owned and licensed titles. Submit a ticket for a new software request. Tax-Aide reserves the right to reject any software installation request for any reason.

#### 4.15.5. Software Installation

Software must be installed on Tax-Aide Chromebooks by the National Office or under its direct supervision. All software installed must be used in compliance with all applicable licenses, notices, contracts, and agreements. The National Office reserves the right to uninstall any unapproved software from a Tax-Aide Chromebook.

#### 4.15.6. Monitoring and Periodic Auditing

The Program performs unannounced spot audits at random sites each year to assess compliance and ensure best practices are employed

### 4.16. Requirements for Counselors Working at Home

Volunteers working from home are prohibited from using their personally owned devices when accessing Tax-Aide approved tax software's production site. They must have locked storage and a documented trail of who has the taxpayer information. No printing is allowed at home unless it is done on a Tax-Aide printer. Volunteers should work in a space where no one else in the home is able to see confidential taxpayer information.

#### 4.16.1. Home Internet Access

Volunteers working from home may access the production site for the current year's software on a Chromebook using a home network with either a Wi-Fi (wireless) connection or with an Ethernet (wired) connection. It is critical that volunteers and taxpayers are protected by utilizing secure, password protected networks. The best way for volunteers to connect their Tax-Aide provided Chromebook to their home network is via an Ethernet adapter. Adapters may be purchased locally and reimbursed as a Code Z expense.

Security is a top priority when accessing a home network. Ensure the router is placed in a central location to limit access to or detection by unauthorized people outside the home. Verify that the router firmware was updated within the past twelve (12) months. These are basic steps that should be followed to indicate that a home network is secure for using a Tax-Aide-provided device.

The five allowed home connectivity options are:

- Use an Ethernet adapter/cable to connect the Chromebook directly to the home router.
- Use a Tax-Aide router, with wireless turned off, on your home network, and connect the Chromebook to the router with an Ethernet cable.
- Use a personal smartphone to create a mobile hotspot (associated costs and fees are not reimbursable).
- Employ your home network after you have changed the network password and router login credentials (for this option, refer to the first two bullet points above).
- Request a Tax-Aide hotspot (least preferred method as there is a limited supply). All requests must be made through volunteer leadership up to the Regional Coordinator and are subject to approval.

#### 4.16.2. Wi-Fi (Wireless) Connection at Home

- When possible, change the router admin credentials from the default username and password (usually “admin” and “admin” or “password” and “password”).
- Change the network name/SSID (Service Set Identifier) name (do not use Tax or Tax-Aide as the new SSID).
- Ensure the router requires a password to connect to the network.
- Change the network password at least once each year, prior to the start of the tax season.
- Based on your router’s capabilities, consider setting up a guest account for use with Tax-Aide. The guest account must have WPA2-PSK(AES) enabled, a dedicated SSID, be password restricted to Tax-Aide volunteer use, and be partitioned from other SSIDs on the router. Consult your router’s documentation for details. Do not use “Guest” as the SSID and there must be a non-trivial Wi-Fi password.

#### 4.16.3. Ethernet (Wired) Connection at Home

While the steps in Subsection 4.16.2 above are required for secure home Wi-Fi connectivity, volunteers may attach a Tax-Aide Chromebook directly to a secured home router with an Ethernet cable to avoid the home Wi-Fi network requirements. The Wi-Fi security steps are always encouraged for best security practice but are not required when using an Ethernet cable connection. Most home routers have at least four (4) Ethernet ports (used for VOIP adapters, network extenders, etc.) with one free that could be directly attached to a Chromebook equipped with a USB-C to Ethernet adapter.

For an Ethernet (wired) connection:

- Attach a USB-C to Ethernet adapter to one of the USB-C ports on the Chromebook.
- Connect an Ethernet cable between the adapter and a free port on the secured home router.

#### 4.17. Equipment Used for Training

Volunteers may use AARP purchased equipment or personal equipment for Tax-Aide training purposes between tax seasons.

#### 4.18. IRS Recommended Best Practices

The IRS recommends that users adhere to the following best practices. Some of these recommendations do not apply to Tax-Aide’s centrally managed Chromebooks.

- Delete web browser caches, temporary files, cookies, and browsing history regularly.
- Avoid downloading files, software, or applications from unknown websites.
- Enable your browser’s pop-up blocker.
- Monitor your home page to ensure there has been no unauthorized change.
- Read IRS Publications 1345, 5293, and 4457 regarding the e-file process and data security.
- Use separate personal and business email accounts; protect email accounts with strong passwords and two-factor authentication, if available.
- Install an anti-phishing toolbar to help identify known phishing sites; anti-phishing tools may be included in security software products.
- Use security software to help protect systems from malware and scan emails for viruses.
- Never open or download attachments from unknown senders, including potential clients; make contact first by phone, for example.
- Send only password-protected and encrypted documents if files must be shared with clients via email. (Note: Tax-Aide prohibits the use of email to transfer or share taxpayer information and personally identifiable information, even with the taxpayer. Use the secure TSO Customer Portal to electronically transfer information to/from the taxpayer.)
- Do not respond to suspicious or unknown emails; if IRS-related, forward to phishing@irs.gov.

## 5. TRAINING AND CERTIFICATION

Detailed information regarding IRS certification requirements and Tax-Aide required and recommended LMS courses is in the Portal Libraries: *Tax-Aide: Volunteer Portal > 05 IRS Certification > Minimum Certifications Required by Position TY20XX.*

### 5.1. Volunteer Training

### 5.1.1. Annual Training

Annual training is required for compliance with IRS grant requirements and for continued Program development and taxpayer satisfaction. This training takes various forms, including:

- leader training,
- position training,
- policy and procedures training,
- process-based tax law and tax software training,
- IRS online (Link & Learn) and NTTC self-study,
- learning management system (LMS) courses, and
- site operations training.

### 5.1.2. Counselor Evaluation of Training

The Counselor training course evaluation form is included with the IRS training material. This evaluation serves an important purpose as it will be considered when improving training materials.

## 5.2. Leader Training – State Coordinator and State Management Team Training

### 5.2.1. National Meeting Attendance

State Coordinators attend the annual national meeting held by the Regional Coordinators and the National Office.

### 5.2.2. State Management Team Member Training

New State Coordinators and other new State Management Team (SMT) members are expected to participate in training provided by the national committees each summer. When SMT members cannot attend the scheduled summer training, they should coordinate with their volunteer supervisor and their Assistant National Director (AND) to receive alternative training.

On an as-needed basis, selected full cadres of SMT members may be invited to summer training.

### 5.2.3. State Meeting Attendance

SMT members and District Coordinators (DC) attend the State Coordinator's state meeting. At this meeting, SMT members conduct specialized training to ensure DCs have sufficient knowledge of administrative, technical, tax law, and partnership/communications to lead their districts.

SMT members also attend pre-season planning and post-season analysis SMT meetings conducted by the State Coordinator.

#### 5.2.4. State Specific Policies

State specific policies and procedures are developed by the State Coordinator, in consultation with the SMT and Regional Coordinator (RC) and are distributed to DCs and other district leaders as appropriate.

#### 5.2.5. Instructor Recruitment and Training

The Training Specialist (TRS) is responsible for training and certifying Training Coordinators (TRC) and Instructors who attend the instructor workshops. Once certified, TRCs and Instructors are responsible for training other volunteers. TRCs and Instructors may be designated as Approving Officials.

The TRS conducts the state's instructor workshops and coordinates required tax law and tax software training for TRCs and Instructors.

Instructors are selected from volunteer ranks based on their tax background, experience, and their teaching skills. Instructors typically attend instructor workshops which are scheduled and led by the Training Specialist. See the NTTC Training Handbook in the RED folder in the Portal Libraries at *Tax-Aide: Tax Law and Training>A – Training Resources* for more information about instructor workshops.

The State Coordinator, in consultation with the TRS, and with input from the SMT and DCs, will determine which instructors will be invited to attend the instructor workshop. Consideration will be given to guidelines in the NTTC Training Handbook including travel, lodging, meeting room costs, and available budget. Instructors selected for attendance will be eligible for reimbursement in accordance with Subsection 7.

Prior to training other volunteers, Instructors must be certified for the tax year that corresponds with the tax law being taught in volunteer training classes. For example, if prior year tax law and software is being used in class, Instructors must have been certified for that prior year. All Instructors must certify annually per the process described below for Counselors.

### 5.3. District Level Training

Each district's TRC, in consultation with the DC, oversees the district's training programs, coordinating schedules and additional Instructor-led training as necessary based on information provided by the National Tax Training Committee (NTTC) and from the state instructor workshop. TRCs may also provide instruction in tax law, leadership, and other areas. TRCs and Instructors conduct required tax law and tax software training for all Counselors using IRS, state, and Tax-Aide materials. SMT members also support DCs and TRCs to provide ad hoc training and provide needed information for effective district operations. DCs stay in touch with their district leaders and local volunteers to provide continual training and information.

#### 5.3.1. District Training Participants

District Coordinators and their designees provide/oversee training to Electronic Return Originators (ERO), Shift Coordinators (SCO), Local Coordinators (LC), Counselors, and Client Facilitators (CF).

#### 5.3.2. District Volunteer Training, General

All volunteers must meet certification requirements annually per the process described herein. Volunteers are eligible for reimbursement for training mileage in accordance with the reimbursement guidelines in Subsection 7.

DCs and LCs coordinate with the TRC and the district's Instructors to arrange training locations, schedules, the delivery of materials, and notifications to district volunteers.

#### 5.3.3. Client Facilitator Training

Client Facilitator (CF) training includes an overview of the entire tax preparation process, including the importance of a thorough taxpayer intake/interview and an explanation of how quality review is conducted. Documents titled Client Facilitator Guide and Client Facilitator Position Description in the Portal Libraries: *Tax-Aide: Position Information > Non-Leader Volunteer Positions* provide additional information on the responsibilities and training requirements for this position.

#### 5.3.4. Counselor Training

Counselors receive annual training on tax law, use of tax software, scope, intake interviews, and Program policies and procedures. Detailed information about Counselor training classes is available in the NTTC Training Handbook in the Portal Libraries: *Tax-Aide: Training & Tax Law > A - Training Resources*.

#### 5.3.5. Quality Review Training

Quality review (QR) of all tax returns is a Program standard and is an essential element of training for all Counselors, particularly those expected to perform the quality review function. See The Gold Standards for Quality Review in the Portal Libraries: *Tax-Aide: Training & Tax Law* library Return Preparation Resources. Refer to Subsection 6.12 for additional discussions of quality review.

#### 5.3.6. Electronic Return Originator Training

Electronic Return Originators (ERO) are trained to ensure all tax returns are accepted when e-filed, or rejects are processed promptly, in accord with IRS and Tax-Aide standards. All EROs must be certified as Counselors.

The TRS, TCS (State Technology Specialist), TC (Technology Coordinator), and Instructors may assist DCs with ERO training.

ERO training is separate from Counselor training. Materials for ERO training are created by the National Technology and Security Committee (NTSC). See those materials in the Portal Libraries at *Tax-Aide: Technology > Tax Preparation Software > T04 TaxSlayer Software – Transmitting Returns, Handling Rejects, and Reconciling*. ERO training slide decks are available in PowerPoint and PDF format in the Portal Libraries at *Tax-Aide: Technology > SMT TCS Training*. EROs should refer e-filing questions to their supervisor or their TC.

#### 5.4. Policy and Procedures Training

Tax-Aide policy and procedures training is conducted by supervisors during meetings with volunteers throughout the year. Meetings, correspondence, email, the Portal Libraries, CyberTax, Happenings — the annual newsletter to volunteers, — and technology bulletins are also used to convey information about new or revised policies and procedures. All volunteers must take the Policy and Procedures LMS course annually to ensure they are aware of Tax-Aide policies, grant requirements, and administrative expectations.

#### 5.5. Tax Law and Tax Software Training

Each year, the NTTC develops training materials, the NTTC Modified Publication 4491, and the NTTC Modified Publication 4012 for use in tax law and tax software training. Additional information is in the NTTC’s Training Handbook. See the Portal Libraries: *Tax-Aide: Training & Tax Law>B – Tax Return Reference Materials*.

#### 5.6. Link & Learn and NTTC Self-Study Program

Volunteers may use Link & Learn courses for tax training. They may also use the NTTC’s self-study program for volunteer training if doing so is approved by the DC. Find more information on the NTTC self-study program in the Portal Libraries: *Tax-Aide: Training and Tax Law > A – Training Resources > Self Study*. Find Link & Learn courses at <https://apps.irs.gov/app/vita/>

#### 5.7. Learning Management System (LMS) Courses

All Tax-Aide volunteers are required to complete the following LMS courses each year:

Technology and Security  
Policies and Procedures.

The following chart identifies, by position, additional LMS courses that are required and those which are strongly encouraged.

Course Title	Required	Strongly Encouraged
Local Coordinator Training	Local Coordinators and Shift Coordinators	
District Coordinator Training	First year District Coordinators	

Service Delivery Model – Drop-Off Model	All volunteers using the Drop-Off Model for the first time	All volunteers using the Drop-Off Model
Service Delivery Model – Scan	All volunteers using a scan model for the first time	All volunteers using a scan model
Tax Software Configuration Management		All volunteers who set up and manage local software configuration
State Coordinator		First year State Coordinators
Introduction to Chromebooks		First year Counselors
Reimbursement for Leaders		First year leaders at any level
Reimbursement for Volunteers		First year volunteers
Program Locator		Local Coordinators, District Coordinators, Administrative Specialists, and Administrative Coordinators

DCs, or a designee, will verify that each volunteer has successfully completed the required LMS modules. Local leadership may grant rare exceptions to allow volunteers with no computer access to substitute in-person training for the required LMS modules. The substitute in-person training must utilize the printed PDF versions of the electronic LMS courses. Completion of LMS courses, or the material contained therein, must be reflected on each volunteer’s Portal Contact Record. Additional information on LMS courses and the PDF files related to each course are in the Portal Libraries: Tax-Aide: Learning Management System (LMS).

## 5.8. Ordering Training Materials

### 5.8.1 Ordering IRS Training Materials

The TRS or Administrative Specialist (ADS) should help volunteers follow the materials ordering process provided by local IRS SPEC representatives. National IRS SPEC personnel will communicate with local SPEC representatives regarding ordering information for Tax-Aide volunteers.

### 5.8.2. Ordering Tax-Aide Training Materials

Tax-Aide materials are available in the Portal Libraries, some are available for ordering via the Orders tab on the Portal home page. The NTTC Training Handbook and the Instructor Guide are available in electronic format only and may be downloaded from the RED folder in the Portal Libraries: *Tax-Aide: Tax-Aide: Training>Tax Law>B – Tax Return Reference Materials>Pub 4012 – NTTC Modified* and from *Tax-Aide: Tax-Aide: Training>Workbook*. The Training Workbook is available for download in the Portal Libraries at *Tax-Aide: Training and Tax Law>A – Training Resources>Workbook* or ordering via the Orders tab on the Portal home page. The Training Workbook may be mailed directly to volunteers from the National Office. Materials are available for ordering in November and early December of each year.

## 5.9. Annual Certification Requirements, General

Annually, Tax-Aide volunteers must complete specified certification requirements. The requirements depend upon the volunteer's assigned position(s) and are specified/detailed in the following subsections. Requirements include:

- Passing IRS tests.
- Completing Tax-Aide Learning Management Systems (LMS) courses.
- Completing and submitting a signed IRS Form 13615 Volunteer Standards of Conduct Agreement.
- Volunteers who are required to pass the IRS Advanced tests must also demonstrate proficiency in tax software by preparing assigned sample returns ("Proficiency Problems") and must receive training in state (and local) tax law, if applicable.

Volunteers are certified from the date of certification in the Portal through December 31 of the current tax year. Certification from a prior year continues uninterrupted to the current year of certification.

### 5.9.1. IRS Tests, General

Volunteers must use the IRS Link & Learn website for all IRS tests. Volunteers may take the tests on paper using IRS Form 6744, but their answers must be entered in the electronic tests within Link & Learn. All IRS tests may be taken at home and are "open book."

Tests taken using Link & Learn are scored by the software program. A passing score is 80% or higher. A pass/fail indicator will be printed on Form 13615 (Volunteer Agreement) for each test. Each year, a volunteer has two attempts to pass each IRS certification test in Link & Learn and will not be certified in the subject matter of any test not passed in two attempts.

It is recommended that volunteers demonstrate to an Instructor or their supervisor that they have researched and understand the correct answers to any questions missed on the IRS tests.

Answers for the IRS tests are available to Instructors within Link & Learn after passing each test.

### 5.9.2 IRS Test Requirements by Assigned Position Title

All Tax-Aide volunteers – including those who do not prepare or review tax returns and do not access or handle taxpayer data – must annually complete the IRS Volunteer Standards of Conduct (VSOC) training and pass the VSOC test. Additional tests are required depending on the volunteer's assigned position title(s), see below.

- Client Facilitators (CF) must annually complete the IRS Intake/Interview and Quality Review training in IRS Publication 5101 and pass the corresponding IRS test.

- Local Coordinators and Shift Coordinators are required to pass the IRS Intake/Interview and Quality Review test and the IRS Site Coordinator test.
- Counselors, Instructors, TRCs, TRS, and ERO must pass the IRS intake/Interview and Quality Review test and the IRS Advanced tax law test.
- Counselors have the option to certify in additional areas of tax law (e.g., Military, International, and Foreign Student) by satisfactorily completing the applicable additional training and passing the associated IRS test. Questions about this should be addressed to the TRC or DC.
- Note: the abbreviated Circular 230 certification test and the Qualified Experienced Volunteer (QEV) test do not apply to Tax-Aide volunteers.

### 5.9.3 Learning Management System (LMS) Courses

See Subsection 5.7, above, for details regarding LMS course requirements for annual certification, by position.

### 5.9.4 IRS Form 13615 – Volunteer Standards of Conduct Agreement

The IRS requires all volunteers to complete and electronically sign IRS Form 13615 Volunteer Agreement Standards of Conduct Agreement (Volunteer Agreement) from within Link & Learn. The Volunteer Agreement must be completed using the volunteer's name as shown on their government-issued photo identification. Nicknames are not allowed.

Once their tests or retests are completed, volunteers must electronically sign the Volunteer Agreement in Link & Learn. The printed form or an electronic version must be given or emailed to the Approving Official who has verified the volunteer's valid government-issued identification and has knowledge that the volunteer successfully passed the required tests for their role. The Approving Official must sign the Volunteer Agreement. The signature may be accomplished by the Approving Official typing their name in the signature field.

The Volunteer Agreement may be approved by a Training Specialist, Training Coordinator, Instructor, District Coordinator, or Local Coordinator who has verified the volunteer's valid government-issued photo identification and has knowledge that the volunteer successfully passed the required tests and tax law training, for their role.

Each district must retain the completed, fully executed Volunteer Agreements for its volunteers until the end of the calendar year. This retention requirement is more stringent than that contained in IRS Quality Site Requirement #7 but is useful for those seeking Continuing Education Credits and to verify certification if a disagreement should arise.

### 5.9.5. State and Local Tax Training

Counselors must receive training in the preparation of their home state and local tax returns in those districts where such returns are prepared. The State Coordinator must approve preparation of state/local returns outside the district's home state/locality. A State Coordinator, in consultation with the SMT and RC, has the authority to require additional state and local tax training materials and testing.

#### 5.9.6. Out-Of-State Tax Training

Counselors must receive training in the preparation of out-of-state and out-of-area local tax returns in those districts where such returns are prepared if preparation of those returns is approved by the State Coordinator. See the Portal Libraries: *Tax-Aide: Training and Tax Law, D > State Tax Assistance Program*.

#### 5.9.7. Proficiency Problems

All Counselors must complete a specified number of proficiency problems (also referred to as practice problems) as part of their training. The State Coordinator, in coordination with the TRS, determines the number of proficiency problems – recommended minimum of four – and the specific proficiency problems required to satisfy this certification component. Proficiency problems are selected from the NTTC Workbook found in the RED folder in the Portal Libraries: *Tax-Aide: Training and Tax Law>A – Training Resources>Workbook*.

In states where state tax returns are prepared, at least one of the practice returns must require completion of a state return.

The Regional Coordinator (RC) may waive these requirements (practice returns/state return) only for extraordinary circumstances, upon written request and justification by the State Coordinator.

#### 5.10. Recording Certification, General

All Tax-Aide volunteers must have a record in the Portal. The certifications for each volunteer are recorded in the Portal and are due by the first Monday of February each year. Certifications must be updated if changes occur between the February due date and May 1 when the records are locked.

Each State Coordinator will establish a process that ensures volunteer certifications are recorded using the tools provided by the National Office. The process must include the designation of one or more volunteer leaders as Approving Officials to record the certification levels of all volunteers. A member of the SMT must be appointed to oversee the recording of certifications to ensure that reporting is complete, and deadlines are met.

##### 5.10.1. Bulk Certification Entry

The certifications for each volunteer are logged in the volunteer's Portal Record in the Bulk Certifications subsection at the bottom of the Tax-Aide Program Volunteer page.

The DC, or a designee, may check boxes corresponding to the Volunteer Standards of Conduct Test, Intake/Interview and Quality Review Training and Test, Site Coordinator Test, Advanced Test, along with Military, Foreign Student, International, Puerto Rico 1, and Puerto Rico 2, as applicable, after receiving the volunteer's signed Volunteer Agreement marked with a "P" for each test.

The boxes corresponding to the LMS Modules (Policy and Procedures Training, Site Coordinator Training, Technology and Security) should be auto filled by the system after completion of the LMS courses. If for some reason they were not auto filled, then the DC or a designee can check the boxes after confirming that the volunteer completed those courses.

The DC, or a designee, may check the box for completion of the state-specific training and the proficiency problems after receiving confirmation from the TRC that the volunteer successfully completed any state-specific training and any state-specific number of proficiency problems designated by the SC.

Certifications must be updated if changes occur between the February due date and May 1 when the records are locked.

#### 5.10.2. Annual Certification

Once all appropriate boxes have been checked on the Bulk Certification page of a volunteer's record, the DC, or a designee, must complete the Annual Certification line at the bottom of the Bulk Certification subsection. This must be completed by the first Monday of February each year.

New Tax-Aide volunteers may not be given position assignments until all their certification requirements have been completed and their Portal record updated.

Returning volunteers may not begin serving at a site until all their certification requirements for the current year have been completed and their Portal record updated.

#### 5.11. Late Recruit Training

Late recruits may be allowed to certify, even if they miss classroom training, by completing self-study of the same tax law and tax software material as if they attended scheduled training and meeting all the other volunteer and Counselor certification requirements. They should work closely with a seasoned Counselor once they have completed the certification requirements and begin preparing tax returns.

#### 5.12. CE Credits

Continuing education credits (CE) are available to qualifying volunteers. See Pub. 5362 Continuing Education Credits in the Portal Libraries: *Tax-Aide: Training and Tax Law > A-Training Resources*.

### 5.13. Volunteers from Partnering Organizations

Volunteers from partnering organizations must meet all Tax-Aide certification requirements. The necessary certification requirements vary depending upon the position an individual will hold. Individuals must complete the specific certification requirements for their position as described in Subsection 5.9.

## 6. PREPARING TAX RETURNS

Counselors prepare individual federal and state returns, answer tax questions within the scope of Tax-Aide training and prepare amended returns.

This subsection contains information about the tax preparation process including standards, scope, locations, software, tax preparation rules, quality review, taxpayer responsibilities, electronic filing, amended returns, prior year returns, paper returns, questions/answers, extended service, and online tax assistance.

### 6.1. IRS Standards of Conduct

IRS standards of conduct are described on Form 13615 with additional information in IRS Publication 4961. All volunteers are required to sign Form 13615 indicating their understanding and agreement to establish the greatest degree of public trust, by maintaining the highest

standards of ethical conduct and providing quality service. All volunteers must abide by the IRS Standards of Conduct.

### 6.2. The Standards of Professionalism

Tax-Aide relies on its credibility for its success. An elevated level of professionalism is expected when working with taxpayers. When serving taxpayers, preparers must be attentive, responsive, and proactive. Preparers should take notes during taxpayer interviews and ask clarifying questions.

Volunteers are encouraged to immediately involve their supervisor at any time they feel their respect has been diminished or their environment is unsafe.

Treat all taxpayers and other volunteers equally and with courtesy, regardless of, but not limited to race, nationality, age, gender, disability, sexual orientation, gender identity, or religion.

#### 6.2.1. Conversation with Taxpayer

For some taxpayers, tax preparation can be a difficult, trying experience. For some, providing personal confidential information to a stranger can be difficult. Also, taxpayers may worry if they will owe more than they can afford or worry that they will not get the refund they hope for. Additionally, some may have physical limitations. Counselors should make every effort to put taxpayers at ease by being proactive and friendly while attempting to build rapport.

### 6.2.2. Adherence to Policy

Always Follow Tax-Aide policies. If volunteers do not follow policy, they will be subject to disciplinary action up to and including dismissal from Tax-Aide. Volunteers will also be working outside the protection of the Volunteer Protection Act and may be personally liable for their actions for failure to follow all policies including scope.

### 6.2.3. Privacy & Confidentiality

Respect taxpayer and volunteer privacy and confidentiality.

### 6.2.4. Defusing a Difficult Situation

If a taxpayer should become angry, do your best to defuse the situation. If that is not successful, move the discussion to a quiet area and immediately involve the Local or Shift Coordinator.

## 6.3. Avoiding Conflicts of Interest and Unacceptable Activities

All volunteers must avoid conflicts of interest and unacceptable activities as described in Subsections 2.8.2 and 2.8.3.

## 6.4. Scope

Volunteers who knowingly prepare returns containing federal or state tax topics on which they have not been trained or forms/topics that are out of scope are subject to counseling and may be removed from Tax-Aide for failure to follow Program policy. Volunteers who go out of scope are not covered by the Volunteer Protection Act.

### 6.4.1. Scope Resources

An official scope poster can be ordered via the Orders tab on the Portal home page. The scope poster must be posted at the site. A scope training program is in the Portal Libraries: Tax-Aide: Training & Tax Law library.

The Scope Manual must be available in either printed or electronic form to all Counselors at a site or working at home. The Tax-Aide Scope Manual is available in the Portal Libraries: *Tax-Aide: Training and Tax Law > C – Tax Law Papers and Scope*. The manual is tax-year specific, and the proper year must be used when preparing a return.

### 6.4.2. Process for Requesting Change in Scope

The National Tax Training Committee has a formal process for requesting a change in scope. To request a change in scope, use the Scope Change Form and follow the process detailed in the Portal Libraries: *Tax-Aide: Training and Tax Law > C – Tax Law Papers and Scope*. Locally limiting scope is addressed in the Tax-Aide Scope Manual.

### 6.4.3. Complex returns

Counselors must refer taxpayers with complicated or complex tax returns which are in scope but outside their level of training to another Counselor or seek assistance from another volunteer skilled in those issues. If none are available, the taxpayer must be tactfully referred to a non-specific paid preparer.

### 6.4.4. Income or Age Limits

Volunteers may not decline to serve or delay service to in-scope taxpayers because of age, income, place of residency, membership, or any federally or state protected class.

Tax-Aide relies on multiple funding sources that have different requirements. All funders seek to help those who need it most – low to moderate income individuals and families. If taxpayers within scope do not fit within our target audience, it may be appropriate after completing their return to discuss why we provide the service and tactfully request they seek alternate tax preparation services in the future.

## 6.5. Location of Return Preparation

All tax return preparation assistance, except home visit/shut-ins and electronic filing transmission, must be performed at a Tax-Aide site or at a location, and in accordance with the processes established for the service delivery model being used. Taxpayers are not permitted at a volunteer's home, except for friends and family returns.

## 6.6. Home/Shut-in Visits

Tax-Aide is organized and focused to provide tax assistance at established sites. Home/shut-in visits are discouraged for the reasons set forth below and may be made only when consistent with sound guidelines established by the State Coordinator. Home/shut-in visit guidelines must comply with the following:

### 6.6.1. Home/Shut-in Definition

A home/shut-in visit is defined as providing tax preparation assistance to a taxpayer at their residence (home or nursing home or similar facility). Home/shut-in visits are only made for taxpayers with disabilities who are unable to come to a tax site, generally because of a lack of mobility. This Home/shut-in visit policy does NOT include a one-day site (ad hoc or mobile) at a nursing home or similar facility where multiple taxpayers are assisted. The one-day site is organized for Tax-Aide by the facility for the benefit of multiple residents with an open sign-up process.

### 6.6.2. Required Presence of Two Counselors

A home/shut-in visit requires the presence of two Counselors — regardless of the service

delivery model used — to protect the volunteers and Tax-Aide against allegations of inappropriate actions by either the volunteer or the taxpayer while in the home. Two Counselors also ensure that quality review can be completed on the return. Counselors must have a Tax-Aide approved Chromebook, printer, and secure internet connectivity.

Volunteers should notify their District Coordinator prior to making a home/shut-in visit. District Coordinators can document this requirement in the base site's Program Location Comments.

Instructions are available in the Portal Libraries: *Tax-Aide: Volunteer Portal* > 07 Site Management > Update Program Location Information.

### 6.6.3. Alternatives to Home/Shut-in Visits

Home/shut-in visits may be avoided by having the taxpayer's return prepared at a site in the presence of a relative or friend of the taxpayer who is representing the taxpayer. This can be done in two ways:

- If that person has a Power of Attorney (POA) properly authorizing them to do so, they can represent the taxpayer and sign the return and Form 8879 on behalf of the taxpayer,
- or
- If that person does not have a POA, the taxpayer should be called to discuss the return. Two printed copies of the return and all tax documents provided by the taxpayer are returned to them in a sealed AARP Foundation tax record envelope via the representative who delivered them to the site. It is the taxpayer's responsibility to mail the return. Alternatively, the representative may return with the 8879 signature(s) to e-file. The representative cannot sign on behalf of the taxpayer unless authorized by POA. The taxpayer will give the representative their government-issued ID and evidence of Social Security number as part of the tax records to be provided to the Counselor for tax preparation. The Counselor will confirm the ID and Social Security number as part of talking to the taxpayer during return preparation and review.

These alternate approaches should be strongly encouraged by leaders and explained to people and organizations requesting home/shut-in visits.

Those states/districts/sites that participate in home/shut-in visits are encouraged to vet requesters to sufficiently determine whether the request is based on need rather than convenience.

### 6.6.4. Home/Shut-in Reimbursement Limitations

Reimbursement of travel expenses incurred in a home/shut-in visit is subject to four special limitations:

- The taxpayer must be age 60 or older.
- Federal tax assistance must be provided.
- Mileage reimbursement is limited to thirty miles round trip.
- Visits must be to provide tax assistance and occur between January 1 and the last day of the tax season. Home/shut-in visits may be made after the last day of the tax season; however, volunteers should seek supervisor pre-approval if they wish to be reimbursed for those visits.

#### 6.6.5. Managing Requests for Home/Shut-in Visits

State Coordinators are encouraged to establish procedures to manage the volunteer and equipment resources as well as to implement policies that help ensure fair and equal treatment of requests for home/shut-in visits. State Coordinators may determine that designated districts or the entire state will not offer home/shut-in visits if sufficient volunteers and/or equipment resources are not available, or that the overall efficiency of the state program is not served by conducting them.

#### 6.7. Taxpayers with Disabilities

Tax-Aide sites and volunteers have a responsibility to take reasonable steps to assist taxpayers who have disabilities that make it difficult to access services. Volunteers must not tell a taxpayer that they cannot assist or that the taxpayer must go elsewhere to obtain services. Under the Americans with Disabilities Act (ADA), Tax-Aide sites should first identify what “accommodation” the taxpayer is requesting, and then evaluate how they will respond. Refer to the document Quick Reference Guide to Helping Taxpayers with Disabilities in the *Tax-Aide: General Information library>Taxpayer Forms, Guides, Support, and Information*. District leadership (Local Coordinators and District Coordinators) should also review the Disability Awareness Training in the same area.

#### 6.8. Foreign and American Sign Language (ASL) Assistance

Prospective Volunteer Specialists, District Coordinators, and Local Coordinators are encouraged to recruit volunteers with ASL or foreign language skills to serve taxpayers who need assistance at their sites. This service should be publicized for the site to the extent possible.

##### 6.8.1. Reimbursement of Interpreters

The Program will pay for ASL interpreters, when needed, to be compliant with the Americans with Disabilities Act. Volunteers should contact their local/state leadership and Assistant National Director regarding contracting and scheduling ASL services. The Assistant National Director can help to schedule virtual ASL interpretation services and assist with in-person arrangements when required.

The Program does not pay for foreign language interpreter services. However, 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 <https://www.irs.gov/pub/irs-pdf/p5547.pdf>

#### 6.8.2. Responding to Requests for ASL Services

If a taxpayer approaches a site regarding ASL service, 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.*

#### 6.8.3. Approval Process for Paid ASL Services

If a no-cost local alternative to paid ASL service is not readily available, and the taxpayer does not wish to use the virtual option, it will be important to discuss options with your Assistant National Director through the leadership chain. This can be done by submitting a request on the Portal home page and selecting Assistant National Director in the drop down box. Other options to consider include calling the local Government Services Information Number (211) to determine if there is a local professional who is willing to volunteer his/her time or a local volunteer organization that may assist. Districts can also use their state's Telecommunications Relay Service (711) to communicate with deaf individuals by telephone.

### 6.9. Software for the Preparation of Tax Returns and Electronic Filing

Tax-Aide volunteers are allowed to use only IRS provided tax preparation software to prepare federal tax returns and may use only IRS or state-provided software to prepare state tax returns. Tax-Aide software tools used to increase accuracy must be approved by the Tax-Aide National Technology and Security Committee or the National Tax Training Committee. Software tools posted to/referenced in the Tax-Aide libraries have been approved for site use.

The IRS provides Tax-Aide with tax preparation software at no cost to the program. This software is provided for electronic filing only and must not be used to prepare paper returns, except for those returns that do not qualify for electronic filing. Examples of returns that do not qualify for electronic filing include, among others, those with a missing IPIN or issues with a taxpayer's or dependent's ID number.

#### 6.9.1 Operating System and Web Browser

The operating system on Tax-Aide provided Chromebooks required for volunteer automatically update when the devices are turned on. See the National Technology and Security Committee folder (Blue Folder) in the Portal Libraries: *Tax-Aide: Technology>Equipment>Chromebooks* for additional information.

Only the Chrome web browser is supported on the Tax-Aide provided Chromebooks.

#### 6.10. Preparing the Return

### 6.10.1 Volunteer Identification in Taxpayer Records

Volunteers shall not sign or otherwise place their names on the Intake Booklet or other materials retained by taxpayers.

### 6.10.2. Taxpayer Identification

To deter identity theft, taxpayers not immediately known by first and last name to the preparer must present a government issued photo ID. If taxpayers are filing a joint return, both the taxpayer and spouse must present a government issued photo ID. Volunteers may validate identity for a spouse unable to come to the site by matching last year's prepared return with other tax documents. Other exceptions can be made by the Local Coordinator or Shift Coordinator but should not be customary practice.

### 6.10.3. Social Security or Tax ID Number Verification

To reduce return rejects and to reduce identity theft, taxpayers must provide documented Social Security numbers or tax ID numbers for everyone listed on the tax return. While the Social Security card or ITIN document is best, volunteers may validate Social Security numbers and individual taxpayer identification numbers by using last year's prepared return (preferably one prepared at a Tax-Aide site), official documents issued by the Social Security Administration such as SSA-1099s, or other documents issued by the Social Security Administration. Documents with truncated social security numbers (typically last four digits only) are acceptable if the number is consistent with other tax documents, and if the taxpayer presents an acceptable government issued photo ID. Volunteer judgment is appropriate and essential in SSN/ITIN verification.

### 6.10.4. Correct Year Intake Booklet

The correct year Tax-Aide Intake Booklet must be completed by the taxpayer for every tax return. This is required even if the taxpayer says that there have been no changes in circumstances since the prior year return was prepared. The Counselor must use the form as part of the interview process, noting any changes or added information on the form. When necessary or appropriate, the Client Facilitator and/or the Counselor may assist the taxpayer in completing the Intake Booklet. Tax-Aide volunteers must not put their names in the Intake Booklet.

### 6.10.5. Taxpayer Documentation Review

Counselors should refer to written or electronically supplied documents for preparing the return. This is particularly true for documents which report income and taxes withheld such as Forms W-2, 1099, or credits/ deductions such as Forms 1098. In some cases, such as itemized deductions or self-employment income and expenses, taxpayer handwritten/prepared documentation or verbal supplemented information is acceptable. However, Counselors always have the right to refuse to accept altered, illegible, or unreadable information. A Counselor also has the right to refuse service if they are uncomfortable with the accuracy or validity of

information presented.

#### 6.10.6. Taxpayer Electronic Documents

Tax documents such as Forms W-2, 1099, and other documents available electronically on a taxpayer's smartphone or other electronic devices are acceptable. The volunteer is not responsible for accessing the taxpayer's electronic documents. The Counselor has the option to refuse these documents and ask for a paper copy if the electronic version is difficult to read. The taxpayer should be reminded that they are responsible to maintain such electronic files and be able to produce them if requested by the IRS.

#### 6.10.7. Out of Scope or Misleading Tax Information

Counselors must deny service if they feel that the person is providing misleading tax information or if any item in the return is out of scope. Counselors should confer with the Local Coordinator/Shift Coordinator to make this determination.

#### 6.10.8. Verification of Bank Account Information

If taxpayers want to have their refund directly deposited into their bank account or have taxes due electronically withdrawn from their bank account (direct debit), they must present proper proof of the bank's routing number and account number. Normally, this is done by the taxpayer presenting a bank check or other bank issued document to the Counselor. Deposit slips are not acceptable. Taxpayers who do not have a check, or other document providing the institution name, routing number, and account number, should be encouraged to go to their bank to obtain a letter of account verification. If the taxpayer does not produce the required account verification, it is acceptable to put the non-verified account information on the return, provided that the Counselor conducts the following steps:

- Advises the taxpayer that without verification, the account information provided will be put on the return at their own risk. The Counselor should caution the taxpayer that if the funds do not arrive in or are not taken from their account there will be no way to trace or replace the funds.
- Has the taxpayer written their initials next to the account information on the printed return? The initials serve as taxpayer acknowledgement that they have been warned that the account information has not been verified and that the taxpayer is responsible if the funds are misdirected because of the information provided by the taxpayer.
- Documents the two previous steps in a note on the return in the tax preparation software.
- Counselors/quality reviewers should have the taxpayer review the account information on the printed return (in the case of direct deposit) or on the return summary page (in the case of direct debit) and initial it, to confirm that the information is correct, regardless of the bank information documentation presented by the taxpayer.

## 6.11. Quality Review (QR)

### 6.11.1. Designated Quality Reviewers

The appointment of “Designated Quality Reviewers” is highly recommended. They should be experienced Counselors whom the Local Coordinator or Shift Coordinator considers to be best informed on tax law and the tax software program. Generally, first year Counselors should not perform quality reviews.

### 6.11.2. Quality Review with Taxpayer

All tax returns must receive a quality review conducted by a second, independent certified Counselor in the presence of the taxpayer or their designated representative whether in person or via Google Meet. This applies equally to federal, state, and local returns. One Visit Scan, Two Visit Scan, No Site Visit, and Drop-off models may have initial QR done by Counselor without taxpayer present; however, the final QR must be conducted with the taxpayer.

### 6.11.3. Quality Review with Intake Booklet

The Quality Reviewer must use the Intake Booklet as part of the quality review process, noting any changes or added information on the form.

### 6.11.4. Taxpayer Agreement and Signature of Form 8879

Depending on the site’s processes, a Counselor shall review each completed tax return with the taxpayer(s) or taxpayer’s designated representative to ensure taxpayer understanding. During the quality review, the Counselor will remind the taxpayer that the accuracy and completeness of the return is their responsibility, and that the taxpayer agrees to this when they sign the Form 8879. The Counselor should refer the taxpayer to specific language to that effect on both the 8879 and the Tax Record Envelope for more information. Volunteers should follow the 8879 process specific to the service delivery model being used. In the bank account information for both Federal and State returns, have taxpayer(s) initial subsections indicating the numbers are verified and correct.

## 6.12. Taxpayer Return Responsibility

Taxpayers are responsible for the accuracy and completeness of their tax returns. Volunteers must engage taxpayers in the completion of the tax return from the intake and interview process all the way through the quality review process. Volunteers must explain the tax return to the taxpayer and taxpayers must review and agree with the accuracy and completeness of their returns prior to signing the 8879.

## 6.13. IRS Form 8879 Signatures

In situations where a Power of Attorney is present, regardless of the service delivery model being used, volunteers should refer to the process described in Subsection 6.7.3, above.

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

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

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

**One Visit Scan Model:** Taxpayers (or their representative) interact with Counselors in person for the intake interview. Counselors contact taxpayers via phone, Counselor's aarpfoundation.org Gmail accounts, or Google Meet video conference if questions arise or more information is needed during return preparation. Final review of the return and signing of the IRS Form 8879 take place during a Google Meet video conference between Counselor and taxpayer (or their representative). The taxpayer (and spouse, if applicable) signs the IRS Form 8879 electronically via their Customer Portal account.

**No Site Visit Model:** Taxpayers (or their representative) interact with Counselors via Google Meet video conference for the intake interview, final review of the return, and signing of the IRS Form 8879. Counselors contact taxpayers via phone, Counselors' aarpfoundation.org Gmail accounts, or Google Meet video conference if questions arise or more information is needed during return preparation. The taxpayer (and spouse, if applicable) signs the IRS Form 8879 electronically via their Customer Portal account.

#### 6.14. Delivery of Signed Form 8879 to Taxpayers

Taxpayer (and spouse, if applicable) must sign a Form 8879 giving permission to e-file the

return. The signed Form 8879 must be given to the taxpayer.

**In-Person, Drop-Off, and Two Visit Scan Models:** When using any of these service delivery models, the taxpayer must receive their signed 8879 before leaving the site, along with all their other documents.

**One Visit Scan and No Site Visit Models:** These service delivery models require that the taxpayer (and spouse, if applicable) electronically sign the Form 8879 using the electronic signature feature of the TaxSlayer Customer Portal account. Once this is done, Counselors must send the final return and signed Form 8879 to the Taxpayer's TaxSlayer Customer Portal account.

#### 6.15. Copy of Completed Returns

By law, counselors must provide taxpayers with a copy of their final tax return package, including all consent forms and signed Form 8879, following the process established for the service delivery model being used. The completed copy of the tax return can be printed, or sites may provide taxpayers with a link to establish a TaxSlayer Customer Portal account through which taxpayers may also receive an electronic copy of their tax return(s), regardless of the service delivery model being used to prepare the return(s). The means by which to provide that link is embedded in the TaxSlayer software used at all Tax-Aide sites.

Taxpayers using the In-Person, Drop Off, and Two Visit Scan models must receive a printed copy of their completed return. Clearly mark the printed copy with "Copy," or something similar, to indicate that the document is not to be mailed. These taxpayers may also receive an electronic copy of their return in accordance with the preceding paragraph.

#### 6.16. Return Tracking and Electronic Notes

District Coordinators/Local Coordinators are responsible for ensuring that each site has a written procedure in place to track all returns from inception through acceptance by the IRS or another resolution is reached if e-filing is not possible. Use of one or more notes within the return is strongly recommended to record unusual circumstances, reject reasons and corrective action taken, and other information about the return that may be helpful if questions arise later.

#### 6.17. Amended Returns

Counselors preparing or quality reviewing amended tax returns must have been certified for the year of the amended return. Generally, the IRS gives taxpayers three years from the date the original return was filed to submit an amended return if they are seeking a tax refund or credit, or two years from the date they paid their taxes, whichever is later. If taxes are owed on the amended return, the taxpayer may face penalties and interest. See IRS Pub 556 or visit <https://www.irs.gov/forms-pubs/about-publication-556> for rules.

In limited circumstances, the IRS allows taxpayers to file an amended tax return after three years. The Form 1040X instructions state that the time limit for filing an amended return may be

suspended for taxpayers who are “physically or mentally unable to manage their financial affairs.” If the amendments involve a bad debt or worthless security, the return usually must be filed within seven years after the return’s due date for the year in which the item became worthless.

Taxpayers must fill out an Intake Booklet for the year being filed/amended. Prior year Intake Booklets are in the Portal Libraries: *Tax-Aide: Training and Tax Law >E – Prior Year Tax Return Reference Materials*.

Volunteers should have taxpayers refer to their original preparer for amendment requests on returns originally prepared outside of Tax-Aide.

#### 6.18. Prior Year Returns

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

#### 6.19. Amended and Prior Year Quality Review

A second Counselor certified for the year of the return must be available to provide quality review for any amended or prior year return.

#### 6.20. State and Local Tax Return Preparation

State and local tax preparation services may be provided if the policies of Tax-Aide are followed and trained, certified volunteers are available to prepare and QR the return. All federal, state, and local returns must be filed within 24 hours of obtaining taxpayer signatures on Form 8879.

#### 6.21. No Filing Requirement

Counselors are encouraged to prepare and file returns for taxpayers who do not have a filing requirement; doing so can help prevent identity theft. Tax-Aide recommends taxpayers e-file returns, even if there is no filing requirement.

#### 6.22. Questions & Answers (Q&A)

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

The Local Coordinator or another volunteer leader should regularly update the site’s program metrics in the Portal with updated information on paper returns, including paper returns from

current year, prior year, amended returns, and state/local only returns. In addition, the volunteer leader should regularly update the aggregate total of on-site and off-site Q&As. Updates are required to be made by May 15 and September 30 of each year. Program Metrics lock out on September 30 of each year.

#### 6.23. Requests for Payments or Threats of Legal Action

Volunteers must advise their supervisor immediately of any situation where a taxpayer threatens legal action or is asking for taxes, interest, or penalties to be paid by AARP Foundation Tax-Aide. Volunteers must not agree to or offer any action or resolution other than looking into the matter. An Incident Report must be created and submitted through volunteer leadership to the National Office documenting the situation that occurred.

#### 6.24. Extended Service (beyond the standard tax filing season)

##### 6.24.1 Assisting Taxpayers Out of Season

Assisting Tax-Aide taxpayers out of season is neither required nor expected. 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 reasonable and is strongly encouraged.

##### 6.24.2. Extended Service Support Scope Requirements

All extended service support to a taxpayer must follow the same scope guidelines as applied during the regular season.

##### 6.24.3. Taxpayer Requests Received by National Office

When the National Office receives taxpayer requests for extended service relating to a perceived Counselor error on a return or for any other reason, the requests are forwarded to the State Coordinator who will ensure that the appropriate District Coordinator/Local Coordinator contacts the taxpayer and provides appropriate assistance to the taxpayer.

##### 6.24.4. Using Public Space

All tax assistance must be provided in a public place.

##### 6.24.5. Assisting with Interpretation of or Response to IRS Notice

One Counselor may meet with the taxpayer for the purpose of understanding or interpreting an IRS notice (e.g., CP2000) or assisting the taxpayer in formulating a simple response to the IRS. All such meetings must be in a public place.

##### 6.24.6. Assisting with Amended Returns or Responding to IRS Notice Involving Attachments

Any meetings required to prepare an amended return, or to respond to an IRS notice involving attachments, must involve two Counselors meeting with the taxpayer in a public place. This will ensure that quality review can be completed on the amended return at the time of the meeting and protect Counselors and the Program against allegations of inappropriate actions by either the Counselor or the taxpayer. Refer to the Tax-Aide Off-Season Tax Assistance document in the Portal Libraries: *Tax-Aide: General Information Library > Tax Aide: Training and Tax Law > B - Tax Return Reference Materials - Return Preparation Resources*.

#### 6.24.7. Extended Service Statistics and Reimbursements

Reimbursement related to extended service by a leader will be shown as coordinating (Code B) expense only. Reimbursement related to extended service by a non-leader is available with pre-approval. Refer to Subsection 7.

#### 6.25. Online Tax Assistance

Online Tax Assistance is a Tax-Aide Program wherein federal income tax questions from the public are answered year-round. Questions are submitted online at [https://secure.aarp.org/money/taxes/aarp\\_taxaide/tax-aide-form/](https://secure.aarp.org/money/taxes/aarp_taxaide/tax-aide-form/). The questions are researched and answered by a Tax-Aide Online Counselor. Each response then receives a quality review by a Tax-Aide Online Reviewer to ensure accuracy.

Online Counselors and Reviewers must be certified as a Counselor and volunteer specifically for the online program. Volunteers can find additional information for the Online Tax Assistance Program in the Portal Libraries: *Tax-Aide: Position Information > Online Tax Assistance Counselor Application*.

## 7. FINANCIAL

The Program reimburses volunteers for reasonable and necessary out-of-pocket expenses related to tax assistance, training, administrative activities, and supplies. Program funds are to ensure that volunteers are not excluded for personal affordability reasons, not to reimburse volunteers for the total cost of their participation. Submission procedures for reimbursements are detailed in the Portal Libraries: *Tax-Aide: Volunteer Portal>09 Reimbursements*.

### 7.1. Reimbursement Overview

Reimbursement requests from all volunteers are submitted via the Portal. Once submitted, the volunteer's supervisor will receive an email, review the request, and approve or reject the request as appropriate.

#### 7.1.1. Reimbursement Submission Deadlines

Mileage/transportation expenses associated with training (Code T) and tax assistance (Code "I") must be submitted after January 1 and be approved by June 30. Off-season tax assistance

expenses require pre-approval. Subsection 7.1.7 of this document has more information about off-season tax assistance expenses.

Reimbursement requests by leaders incurring expenses for coordinating (Code B) or for the purchase of certain e-file supplies and consumables (Code Z) are due on a quarterly basis (no later than 3/31, 6/30, 9/30, and 12/31).

Reimbursement requests for expenses incurred through September 30 (the end of the AARP Foundation Tax-Aide (Tax-Aide) grant year) must be submitted by October 5. No carryover is allowed.

Regional budget expenses (Codes M, W, and RF-Z) for the calendar are due by January 5 of the following calendar year to facilitate compilation of prior year fall spending.

#### 7.1.2. Itemized Receipts

All expenses, except for mileage (Codes I and T), require itemized receipts (e.g., transportation items such as parking, tolls, public transportation). This is a requirement of Tax-Aide's funders. The approving volunteer supervisor must confirm that submitted receipts are applicable to the activity being expensed to remain in compliance. In rare cases, the supervisor may waive receipt requirements.

#### 7.1.3. Expenses Not Eligible for Reimbursement

The following expenses are not reimbursable under any circumstances.

- Alcoholic beverages: If consumed, alcoholic beverages are to be on separate receipts to avoid the necessary deduction of taxes and tips from costs for food consumed at the same time and place.
- Entertainment, in-room movies, flowers, greeting cards, or personal phone calls
- Secretarial or other services
- Expenses incurred in the sole support of non-federal tax preparation services (e.g., state, local, municipality)
- Site expenses (e.g., rent, heat, light, power, telephone, internet access, custodian services, contributions, or appreciation gifts)
- Expense requests for unidentified or extenuating circumstances

#### 7.1.4. Expenses Requiring Pre-Approval

The following expenses must be pre-approved by the requesting volunteer's Regional Coordinator (RC) or Assistant National Director (AND).

- Business cards: (via request from State Coordinator (SC) or RC sent to the National Office)
- Equipment rental, including projectors and DVD players: Preferably, these expenses are incorporated with a meeting venue and authorized by a contract signed and approved at the National Office.
- Training materials, including books and reference publications other than those provided by Tax-Aide (Code RF-Z)
- ASL Interpreter services: Approval is required in advance of contracting for paid ASL service locally.
- Overnight stays for leaders or non-leaders (Code B, M, or W, as appropriate)
- Paid advertising expenses exceeding \$100 per event (Code RF-Z)
- Expenses not identified above or for extenuating circumstances must be preapproved by the RC and/or AND for approval.

#### 7.1.5. Allowable Expenses Requiring Special Procedures

The following expenses, if authorized, are eligible for reimbursement using the codes indicated.

- Groups of volunteers eating a meal authorized for reimbursement may pay separately and file individually for reimbursement of the meal cost. If meal costs for multiple volunteers are bundled into one check and paid by one individual, then the following applies.
- The individual with the highest AARP Foundation Tax-Aide title must pay for the meals and request reimbursement.
- The individual paying for a meal for more than one person must include the names of the individuals and their positions with the request for reimbursement.

Meals included as part of a meeting and group billed should be paid for by the meeting organizer or may be billed to the National Office if contract provisions are made in advance. Expenses incurred by or for spouses are not reimbursable. Spouses who are also Program volunteers may be reimbursed based upon their own position, activities, and expenses.

Refreshments purchased during a training session are reimbursable as follows. These expenses must be authorized by the appropriate SC before they are incurred to assure that the state does

not exceed the allocation. Each split state receives an annual allowance of \$3 for each volunteer shown on the Personnel Report dated March of the calendar year. The allowance can be used to reimburse leaders for purchases made for refreshments (e.g., coffee, breakfast food, water) during the training season (typically December and January). This allowance is not included in the regional budget and is independent of expenses incurred during state meetings. These expenses use Code T.

#### 7.1.6. Airline Travel Expenses

AARP's travel vendor is contracted to secure air travel quotes. All air travel arrangements must be managed by the travel vendor. Exceptions to making travel arrangements through the vendor must be requested by contacting the National Office via OneSupport ticket using submit a request on the Portal home page.

If air transportation is authorized, ground transportation may be used instead, but reimbursement may not exceed the cost of the equivalent air transportation. Supporting documentation regarding the cost of air travel must be included with the mileage reimbursement request. Documentation can be obtained from the AARP travel vendor via a OneSupport ticket.

#### 7.1.7. Expenses for Extended Service Beyond the Standard Filing Season

Off-season or extended service is defined as service occurring during the period beginning five days after the filing season and ending through January 1 of the next calendar year. These expenses require pre-approval.

#### 7.1.8 Expenses for Equipment/Software Purchases

Chromebooks, printers, hotspots, shredders, virtual meeting video and audio equipment, and scanners must be ordered from the National Office to ensure compliance with security requirements. Ordering guidelines are in the Portal Libraries: *Tax-Aide: Technology>Equipment*.

A comprehensive list of Tax-Aide approved routers, monitors, dongles, keyboards, and mice that have been evaluated for compatibility with Chromebooks and other Tax-Aide equipment, titled Tax-Aide Approved Routers and Accessories is in the Portal Libraries at Tax-Aide: Technology/Equipment. This list is continually updated as new equipment is approved. All items on this list can be purchased locally and submitted for reimbursement using Code Z.

Any equipment not on the Tax-Aide Approved Routers and Accessories list, including equipment allowed using Code RF-Z, must be pre-approved in writing by technology staff at the National Office. Approvals are requested via a OneSupport ticket using the Technology form with technology topic "Other." If the equipment is approved by the National Office technology staff, a pre-approval request must be submitted to the appropriate SC or RC to ensure RF-Z funds are available. If the purchase is approved, the equipment must receive an asset tag and be tracked in the Online Inventory System.

#### 7.1.9. E-File Supplies and Consumables

Leaders are eligible for reimbursement for the purchase of certain e-file supplies and consumables (Code “Z”). The listing below identifies allowable items. Note: In the reimbursement request on the Portal, use Funding Code = “Position” – Federal Grants.

- Paper, envelopes, staples, staplers, binders, other expendable items
- Power strips
- Computer mice batteries (see also RFZ)
- Hotspots (non-Verizon service area) – require RC’s preapproval
- Routers
- Ethernet cables
- Chromebook adapters
- USB dongles
- Computer keyboards and numeric keypads
- Equipment repair and maintenance (not covered by the National contract)
- Storage fees (leaders have the option to use the National Depot or to use a local storage facility and be reimbursed under Code Z).

## 7.2. Reimbursement – Non-Leaders

Non-leaders, for the purpose of reimbursement, hold the title of ERO, Counselor, Client Facilitator, or Support Facilitator.

### 7.2.1. Reimbursement Eligibility

In addition to time required for any necessary training, non-leaders must volunteer in an assigned capacity for a minimum of 40 hours during the tax season to be eligible for reimbursement. Volunteers who attend training but do not serve the required 40 hours may not claim reimbursement for training or other activities. The SC must approve any exceptions to this policy.

Non-leaders are eligible for reimbursement of mileage/transportation expenses for training (Code T) or providing tax return preparation assistance to taxpayers (Code I); see subsection 7.2.3 for an explanation of these codes. They may exercise one of the following options:

- Decline reimbursement.
- Request a one-time flat rate reimbursement (\$50). Non-leaders who work strictly from home using an approved service delivery model, may request a one-time flat rate reimbursement if they work in an assigned capacity for a minimum of 40 hours during the tax season. Flat-rate reimbursements can be received only once a year, regardless of the number of positions held by a single volunteer. As such, a volunteer should request flat-rate reimbursement for their highest-ranked position.

- Request itemized reimbursement for mileage/transportation to attend training and to provide tax assistance to taxpayers. Non-leaders can submit an itemized reimbursement request once during each grant period (October 1 – September 30) for each site at which they volunteer. Expenses related to temporary fill-ins at a site other than their primary site(s) should be included in the reimbursement request for the volunteer’s main site.

Note that non-leaders cannot receive a flat rate reimbursement and an itemized reimbursement in the same grant year.

### 7.2.2 Mileage Caps

Annually, SCs — with RC agreement — establish a dollar limit (mileage cap) for the entire season for an individual volunteer’s counseling transportation expenses (Code I). Volunteers who suspect their mileage expenses will exceed the state’s mileage cap must submit a pre-approval request to be approved by the SC. More information about creating pre-approval requests is in the tip sheets located in Portal Libraries: *Tax-Aide: Volunteer Portal>09 Reimbursements*.

### 7.2.3 Expense Codes

Only the following codes may be used by non-leaders on their reimbursement requests. Both expense codes may be combined on a single reimbursement request. The funding code for the appropriate assignment should autofill (e.g. Counselor - Federal Grants 2X - 2x).

**T – Instructing/Volunteer Training:** Mileage incurred for certification and policy training purposes. Note: When creating the reimbursement request in the Portal, use the funding code “Position – Federal Grants.”

**I – Tax Assistance/Counseling Activities:** Mileage incurred to provide tax preparation assistance. Note: When creating the reimbursement request in the Portal, use the funding code “Position Federal Grants.”

### 7.2.4 Mileage Reimbursement Request Specifics

Itemized mileage reimbursement requests must meet the following criteria.

- The mileage expense claimed must be the lesser of:
  - The actual cost incurred or door-to-door mileage to and from the volunteer’s home (as listed in the Portal) to the site. Parking and tolls may be added if they are part of the volunteer’s regular commute.

**OR**

  - If public or private transportation (e.g., train, bus, Uber, Lyft) is used, expenses may not exceed equivalent mileage as noted above. Supervisors may approve alternate travel arrangements.

- Show the exact date, purpose, location, and roundtrip mileage for each day mileage was incurred for that site/assignment. This information can be shown by either: a) individual lines on the reimbursement request for each separate day, b) a detailed attachment, or c) a detailed explanation in the description area of the reimbursement request. Subsection 6.6.4 addresses reimbursement limitations/requirements for tax assistance provided for home/shut-in visits.

### 7.2.5. Reimbursement Submission and Approval Process

The volunteer assignment to which a reimbursement request is related must be in active status (i.e., no end date has been entered for the assignment) when the reimbursement request is submitted and approved. This requirement is necessary to ensure the request is processed through the system and paid. Supervisors will verify that the correct funding and expense codes are used and that the description boxes are completed. Supervisors may correct funding codes and expense codes, if needed, and then approve the reimbursement request. If corrections are needed to any monetary amounts, the supervisor will reject the request and identify the needed corrections.

The Local Coordinator (LC) is responsible for resolving requests from their site volunteers to assure compliance with reimbursement procedures. All submittals should be verified, and the request administered expeditiously. Verification should include assuring that the Description Box is completed accurately and that the correct Funding Code and Expense Codes are used. The supervisor may correct these and then approve the request. Verification should also include assuring that any required receipts are attached and that the receipt amounts match line-item amounts. If corrections are needed, the supervisor should reject the request and list the needed corrections.

Site volunteers' reimbursement requests are to be approved, or rejected, by the site's LC within five days of submission. A five-day delay in the disposition of a reimbursement request will cause an escalation to the District Coordinator (DC). The DC is responsible for determining the cause of the delay and working with the LC to determine the proper resolution.

### 7.3. Reimbursement – District Leaders

District leaders hold the title of District Coordinator (DC), Instructor, Administration Coordinator (AC), Technology Coordinator (TC), Training Coordinator (TRC), Communications Coordinator, Local Coordinator (LC), or Shift Coordinator (SCO).

#### 7.3.1. Reimbursement Eligibility

District leaders are eligible for reimbursement of Codes I and T as described in subsection 7.2. Note: A leader may submit a reimbursement request for Code I expenses only if they do so using one of their active non-leader positions.

District leaders may also be reimbursed for Code B and Z expenses — as described in subsections 7.1.5 and 7.1.7. LCs may use expense code B for mileage reimbursement even if they are counseling or assisting taxpayers because their primary responsibility is coordinating the site’s operations.

District Coordinators, State Coordinators, and Regional Coordinators may authorize reimbursement of certain expenses as part of regional budgets.

District leaders may either:

- Decline reimbursement,
- Request a one-time flat rate reimbursement (\$80). Leaders who work strictly from home using an approved service delivery model may request a one-time flat rate reimbursement if they serve in an assigned capacity for a minimum of 40 hours during the tax season, or
- Request reimbursement for itemized mileage/transportation and other authorized expenses.

#### 7.3.2. State Meetings and Instructor Workshops

District leaders who attend state meetings and/or instructor workshops are eligible for reimbursement for lodging, meals, and mileage associated with those meetings and approved by the SC. When creating the reimbursement request in the Portal, use funding code “Position – Federal Grants,” Code M for state meetings, and Code W for instructor workshops.

LCs may be invited to state meetings and be reimbursed at the discretion of the State Coordinator and Regional Coordinator.

#### 7.3.3. Expenses Requiring Pre-Approval

District leaders are also eligible for reimbursement of certain additional expenses paid out of regional budgets, such as those described in subsection 7.1.4. Pre-approval requests agreed on with the SC must be submitted to the RC before submitting the reimbursement request. More information about creating pre-approval requests is in the tip sheets located in the Portal Libraries: *Tax-Aide: Volunteer Portal>09 Reimbursements*.

#### 7.3.4 Reimbursement Request Approval

The DC is responsible for approving reimbursement requests from their District Management Teams (LCs, AC, TC, TRC, etc.). All submittals should be verified, and the request should be administered expeditiously. Verification should include assuring that the Description Box is completed accurately and that the correct Funding and Expense Codes are used. The supervisor may correct these and then approve the request. Verification should also include assuring that all receipts are attached and that the receipt amounts match line-item amounts. If corrections are

needed to any monetary submittals, the supervisor should reject the request and list the needed correction.

A 5-day delay in the disposition of a reimbursement request from a District Management Team member will cause an escalation to the SC. The SC is responsible for determining the cause of the delay and deciding with the DC the proper resolution.

#### 7.4. Reimbursement – State Leaders

State leaders hold the title of State Coordinator, Assistant State Coordinator, Administrative Specialist, Technology Specialist, Training Specialist, Partnership and Communication Specialist, Prospective Volunteer Specialist, or District Coordinator.

##### 7.4.1 Reimbursement Eligibility

State leaders are eligible for reimbursement of code I, T, B, and Z expenses as described in subsections 7.2.1, 7.2.2, 7.3.1, and 7.3.2. Note: A leader may submit a reimbursement request for Code I – Mileage expenses only if they do so using one of their active non-leader positions.

State leaders may either:

- Decline reimbursement,
- Request a one-time flat rate reimbursement (\$80). Leaders who work strictly from home using an approved service delivery model may request a one-time flat rate reimbursement if they serve in an assigned capacity for a minimum of 40 hours during the tax season, or
- Request reimbursement for itemized mileage/transportation and other authorized expenses.

##### 7.4.2. State Meetings and Instructor Workshops

Under the IRS grant, Tax-Aide must accumulate all costs associated with the annual state meetings and instructor workshops. Expense codes M (state meetings) and W (instructor workshops) are included in the reimbursement system in the Portal for that purpose. Annually, each SC receives a budget for Code M and W expenses within their split state. The SC is responsible for managing their budget, assuring all attendees properly submit their reimbursement requests with funding code “Position – Federal Grants” and use either code M or W, as appropriate.

##### 7.4.3. Meeting Venue Billing and Contracts

All meeting spaces that have a cost associated with their use must have a contract signed by individuals in the National Office. If the cost exceeds \$1,500, direct billing is required. Direct billing allows for timely reporting and payment of hotel and related charges. National Office

staff will ensure that the appropriate language is incorporated into the contracts to provide adequate insurance to protect the AARP Foundation from additional liability. The specific language needed for indemnification and force majeure is in the Portal Libraries: *Tax-Aide: General Information > Policy and Procedures>Hotel and Catering Direct Billing Process for Tax-Aide.*

Hotel contracts that total \$10,000 or more require three bids before a contract is signed and approved. All three bids must be submitted to the National Office for review to verify appropriate steps have been taken in the procurement process and for signature.

#### 7.4.4. Expenses Requiring Pre-Approval by Regional Coordinator (RC)

Each RC receives an annual budget for their region for expenses not covered earlier in this subsection. State leaders are eligible for reimbursement of these items. Following is a detailed listing of all allowable items and the pre-approvals required for code RF-Z. Note: When creating the pre-approval request for RF-Z expenses, use the funding code “Position – Regional Funds.”

- Headphones – cap of \$25 per unit
- Misc. special equipment not specified as Code Z items. Note: All potential equipment and software requests must be approved, in writing, by the technology staff at the National Office prior to purchase.
- Scheduling software: This is an allowable RF-Z expense in calendar years 2023 through 2025 (to be used for the 2026 tax season). The software must have been purchased and used in 2022 and earlier to be eligible for reimbursement.
- Refreshments purchased during training meetings above the \$3 allowance per volunteer
- Volunteer recognition and meals
- Volunteer recruitment and Program promotion materials: Any such materials that are intended to be produced locally must receive content approval from the National Marketing Communications office and, if approved, be submitted for pre-approval of reimbursement from RF-Z funds.

Any other expense not covered elsewhere must be approved in writing by the RC before it is submitted for reimbursement. If approved, a reimbursement pre-approval request must be submitted, and approved, prior to the expense being incurred.

#### 7.4.5. Mileage Caps

Annually, SCs — with RC agreement — must establish a dollar limit (mileage cap) for the entire season for an individual volunteer’s counseling transportation expenses (Code I). Volunteers

who expect their mileage expenses to exceed their state’s mileage cap must be pre-approved by the SC. More information about creating pre-approval requests is in the tip sheets located in the Portal Libraries: *Tax-Aide: Volunteer Portal > 09 Reimbursements*.

#### 7.4.6. Approval of Reimbursement Requests

The SC is responsible for resolving reimbursement requests from their State Management Team (SMT). All submittals should be verified, and the request processed expeditiously. Verification must include assuring that the description box is completed accurately and that the correct funding and expense codes are used. The SC may correct funding and expense codes before approving the request. Verification should also include confirming that all receipts are attached and that receipt amounts match line-item amounts. If any monetary submittals require correction, the SC should reject the request and list the needed corrections.

The SC may also receive pre-approval requests for certain items defined above in the preceding sections.

A five-day delay in the disposition of a volunteer’s reimbursement request sent to a DC will cause an escalation to the SC. The SC is responsible for determining the cause of the delay and deciding, together with the DC, the proper resolution.

A 5-day delay in the disposition of a volunteer’s reimbursement request sent to an SC will cause an escalation to the RC. The RC is responsible for determining the cause of the delay and deciding, together with the SC, the proper resolution.

### 7.5. Reimbursement – Region Leaders

Region leaders are those holding the position of Regional Coordinator, Regional Administration Advisor, Regional Operations Advisor, Regional Technology Advisor, Regional Training Advisor, or Regional Partnership and Communications Advisor. These leaders are eligible for reimbursement of codes I, T, B, and Z expenses as described in the preceding subsections. Note: A leader may submit a reimbursement request for Code I expenses only if they do so using one of their non-leader positions.

Region leaders are eligible for reimbursement of travel expenses to attend national meetings, regional meetings, and state meetings. Region leaders who attend these meetings should use code B in their reimbursement requests to minimize impact on the SCs’ budgets.

The RC is responsible for managing regional expenses for codes M, W, and RF-Z against the budgets given. Year-to-date expenses are available in the Portal report titled “Rxx – Regional Funds Current Year.”

#### 7.5.1. Approval of Reimbursement Requests

The RC is responsible for resolving reimbursement requests from their Regional Management teams (SCs and Advisors). All submittals should be verified and administered expeditiously. Verification should include ensuring that the reimbursement’s description box is completed and

that the correct funding and expense codes are used. Verification should also include confirming that all receipts are attached and that receipts amounts match line-item amounts. The supervisor may correct funding and expense codes as needed and then approve the request. If any monetary submittals require correction, the RC should reject the request and identify the needed corrections.

The RC may also receive pre-approval requests for certain expenses identified in preceding subsections of this document.

A five-day delay in the disposition of a reimbursement request sent to an SC will cause an escalation to the RC. The RC is responsible for determining the cause of the delay and, together with the SC, deciding the proper resolution.

A five-day delay in the disposition of a reimbursement request sent to an RC will cause an escalation to the AND. The AND is then responsible for determining the cause of the delay and, together with the RC, deciding the proper resolution.

### 7.6. Expense Codes Allowed by Position

Specifics for each of the following expense codes are covered above.

Expense Code	Non-Leaders	District Leaders	State Leaders	Region Leaders
I – Mileage	X	X	X	X
T – Training	X	X	X	X
B – Coordinating		X	X	X
Z – Volunteer E-file Supplies/Consumables		X	X	X
RF-Z – Regional Funds		X*	X*	X*
M – Meetings (state, regional, national)		X**	X**	X**
W – Instructor Workshop		X**	X**	X**

\* Pre-approval required.

\*\* Pre-approval required in some instances. Check with your supervisor for guidance.

### 7.7. Insurance

#### 7.7.1. Volunteer Travel Accident Insurance

The AARP Foundation provides travel accident insurance coverage for Tax-Aide volunteers for any injury incurred while conducting AARP Foundation business directly related to the volunteer’s position.

Travel accident insurance is provided to current active Tax-Aide volunteers for accidental death and dismemberment and medical expenses for any injury incurred while conducting AARP Foundation business directly related to their volunteer position. If any Tax-Aide volunteer

sustains an accidental injury while conducting Tax-Aide business, they should notify AARP Risk Management within a few business days of the incident.

AARP Insurance and Risk Management Office  
Attn: Lisa Hilton, Director, Insurance Management  
3200 E. Carson Street, Room CA-214  
Lakewood, CA 90712  
Email: [lhilton@aarp.org](mailto:lhilton@aarp.org)  
Phone: 562-496-5206

The volunteer insurance provides an accidental death and dismemberment benefit of \$25,000 and a medical expense benefit of up to \$3,000 for any injury incurred while conducting authorized Program business directly related to the volunteer's position. The medical expense benefit is coordinated with Medicare Part A and Part B or an assumed equivalent insurance coverage, regardless of the insured's age. This is supplemental insurance and should not be viewed as a volunteer's primary insurance.

Coverage of volunteer travel accident insurance *does not* require that the volunteer be listed in the Volunteer Portal at the time of the accident. A volunteer is covered from the time they begin to travel to attend their *first* training or meeting with AARP Foundation Tax-Aide. In the case of an incident, if the volunteer is not listed in the Volunteer Portal, an email confirmation from the State Coordinator is sufficient supporting documentation of participation in the AARP Foundation Tax-Aide Program. This email should include the volunteer's name, who they were working with (e.g., who their supervisor is), and a statement that they were performing AARP Foundation Tax-Aide activities at the time the incident happened.

#### 7.7.2. Certificate of Insurance for Sites

See Subsection 3.4, above for instructions on obtaining a certificate of insurance for a host site.

#### 7.7.3. Property Insurance

See Subsection 4.9, above, for information regarding property insurance on Tax-Aide equipment (Chromebooks, printers, etc.).

#### 7.7.4. Volunteer Liability Protection

See Subsection 2.8.1, above, and IRS Publication 4491 – VITA/TCE Training Guide for information regarding applicability of the Volunteer Protection Act of 1997.

### 7.8. Grants and Donations

Type of Solicitation	Amount	Instruction
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Locally for goods for use at tax site (excluding computers or printers)	Any	Can be solicited without prior notice to National Office.
Corporate donations programs for current/former employees	Any	First-time corporate grant applicants should contact National Office prior to application. Existing grant applicants may re-apply for the grant without prior approval and contact National Office after the application is submitted.
Request for cash donation or grant from an individual or a business	Any	Contact the National Office before solicitation. This does not include Corporate Matching Funds donations programs. Contact your supervisor or ‘submit a request’ on the Portal home page with questions.

### 7.8.1. Grants

**Grant Applications:** Volunteers must not sign any grant application and/or grant acceptance documents. Grant or donation requests must be forwarded through channels to the AND for review and execution by the authorized officer of AARP Foundation. All documents requiring a signature must be forwarded to the assigned AND. National Office will assist volunteers in preparing grant applications, when requested.

**National Office Approval for Grant Applications:** At times, the National Office may be required to confirm or otherwise approve a volunteer’s employer grant application. Volunteers who have previously applied for donations from current or previous employers may ‘submit a request’ via the Portal home page.

**Grant Acceptance:** Once a grant is awarded, all acceptance documents must be forwarded to the appropriate AND to obtain necessary signature(s). Awards of cash due under the grant are to be made payable to AARP Foundation and must be sent by the grantor/donor to the National Office for processing. The address for mailing is listed below. National Office staff will ensure that the funds are credited appropriately, and the volunteers are able to use the funds to fulfill the purpose of the grant award. If there are conditions of the grant award (e.g., provide receipts and/or a report of expenditures), the volunteer and National Office will cooperate to ensure that the conditions are met in a timely manner.

AARP Foundation  
601 E Street, NW  
Washington, DC 20049

### 7.8.2. Donation Guidelines

AARP Foundation accepts donations of money and supplies on behalf of Tax- Aide. AARP Foundation is a non-profit charitable organization [IRS Code §501(c)(3)] and donations may be tax deductible by the donor.

AARP Foundation’s EIN is 52-0794300. The IRS 501(c)(3) Tax Exempt Status Certification can be found in the Portal Libraries: *Tax-Aide: General Information>Tax-Aide Site Notices & Forms>Tax-Exempt Status Letter AARP Foundation.*

When applying for donations and grants from current or previous employers for the first time, volunteers must notify their DC and DCs notify their SC. The SC then notifies the RC and the National Office of the potential corporate donations.

Tax-Aide volunteers must adhere to the following constraints when soliciting for and accepting donations on behalf of AARP Foundation.

- **Approval for Solicitation:** Before soliciting, volunteers must confirm with their supervisor that other AARP Foundation volunteers or staff have not already approached a potential donor and that soliciting from the potential donor is appropriate.
- **Soliciting for Donations:** Volunteers may not use mass mail to solicit donations.
- **Monetary Donations:** Neither volunteers, nor anyone else, may solicit cash donations at tax sites. If a site sponsor or organization solicits contributions/donations, those solicitations must not be linked or appear to be linked to the Tax-Aide tax preparation service. Collections of any sort, including tip/donation jars, are specifically prohibited at Tax-Aide sites.
- **Checks Written for Donation:** States may receive monetary donations from individuals, companies, or organizations. When these donations are received at the split state level, the check should be made payable to AARP Foundation and designated “for the benefit of AARP Foundation Tax-Aide, (appropriate state/split state)” in the memo line. States may also receive notice that a monetary/cash donation is being made for the benefit of one of their districts; these donations must never be given directly to any volunteer.
- **Submitting Donations:** Checks from third parties must be mailed by the third party directly to the National Office at the address below. Third-party checks may not, under any circumstance, be accepted by a Tax-Aide volunteer. If a donation is offered by a taxpayer, the volunteer should suggest the donation be designated as “For the benefit of AARP Foundation Tax-Aide, (appropriate state/split state)” and sent to the address on the flap of the tax record envelope:
  - AARP Foundation
  - 601 E Street, NW
  - Washington, DC 20049

- **Supply Donations:** Volunteers may accept solicited or unsolicited donations of appropriate supplies from business and agencies.
- **Equipment Donations:** The receipt and use of donated equipment of any kind is prohibited.

### 7.8.3. Monetary Donations Not Acceptable at Tax-Aide Sites

Donations of money must never be solicited for the benefit of Tax-Aide at sites by volunteers or anyone else. If any site sponsor or organization solicits contributions/donations, they must not be linked or appear to be linked to the AARP Foundation Tax-Aide tax preparation service. Collections of any sort, including tip/donation jars, are specifically prohibited at Tax-Aide sites.

### 7.9. Local Sponsorships and Partnerships

Partnering or networking with other organizations in a coalition or similar endeavor can produce support, recruits, publicity, and new taxpayers. DCs should be aware that these relationships may require a sizable investment of volunteer time and effort. Any partnership should benefit Tax-Aide by providing tangible Program resources or improvements to justify the district's efforts. Tax-Aide should not provide "training only" without otherwise receiving a benefit.

**Sponsorship and Partnership Agreements:** Volunteers must work through channels with their AND to obtain approval and signature of sponsorship or partnership agreements. Volunteers do not have the authority to sign any sponsorship or partnership agreement.

**Overseeing Partnerships:** ANDs will develop and oversee partnerships with external partners such as IRS, governments, non-profits, and corporations to help ensure sufficient resources for Tax-Aide and to ensure the absence of any conflicts with AARP.

**APPENDIX A – VOLUNTEER APPOINTMENT CHART**

<b><u>Position</u></b>	<b><u>Appointed By</u></b>	<b><u>Term</u></b>	<b><u>Form of Appointment</u></b>
Regional Coordinator National Committee Chairs	National Office	Maximum of 3-2-year cycles, 6/1-5/31	Letter/email from National Office
National Committee Members	Committee Chair with concurrence of staff liaison	2-year cycles that can be renewed multiple times	Appointment confirmation letter/email from National Office
Regional Advisor	Regional Coordinator with staff liaison concurrence	2-year cycles that can be renewed multiple times	Appointment confirmation letter/email from Regional Coordinator
State Coordinator	Regional Coordinator with staff liaison concurrence	Maximum of 3 2-year cycles, 6/1-5/31	Appointment confirmation letter/email from Regional Coordinator
Administration, Partnership and Communications, Technology, Training, and Volunteer Specialists, Assistant State Coordinator	State Coordinator with concurrence of Regional Coordinator	2-year cycle, 6/1-5/31 can be renewed multiple times	Appointment confirmation letter/email by State Coordinator

<b><u>Position</u></b>	<b><u>Appointed By</u></b>	<b><u>Term</u></b>	<b><u>Form of Appointment</u></b>
District Coordinators	State Coordinator with concurrence of Regional Coordinator	1-year cycle, 8/1-7/31, can be renewed multiple times	Appointment confirmation letter/email by State Coordinator
Local, Communications, Technology, Training, and Administration Coordinators,	District Coordinator with concurrence of State Coordinator	1-year cycle, 8/1-7/31, can be renewed multiple times	Appointment confirmation letter/email by District Coordinator
Instructors	DC with input of TRS	1-year cycle, 8/1-7/31, can be renewed multiple times	Appointment confirmation letter/email by District or State Coordinator
Shift Coordinator	Local Coordinator	1-year cycles that can be Renewed multiple times	
Electronic Return Originators and Tax Counselors	LC with verification of Instructor who graded the test	Date they passed the test through December 31 of the tax year	
Client Facilitators	Local Coordinator	Date they passed the test through December 31 of the tax year	
Support Facilitator	Supervising Coordinator	Date they passed the test through December 31 of the tax year	

*All volunteers must be certified and pass the appropriate level of testing and training as outlined in Policy and Procedures Manual Subsection 5 – Training and Certification.*

APPENDIX B – MASTER SCHEDULE OF EVENTS AND DELIVERABLES  
(Shows month and title of responsible party)

January	Responsibility
Counselor training, testing, grading, and certifications as designated by state procedures	TRC/INS/DC/AC
Complete site updates (LC site assignments, ERO assignments, site operating schedule)	DC/LC/ADS
Process certified volunteers into Portal	TRC/INS/DC/AC
Notify ADS of new volunteer supervisor assignments and titles; and update Prospect records (continues through February)	DC/AC
Update volunteer records for non-returning volunteers and changed assignments	LC/DC
Local site Program publicity to the DCs and SC/PCS	LC
Modify and publish state defaults for software configuration (if needed)	TCS
Some sites open in mid to late January	DC/LC
Distribution of annual Happenings newsletter to volunteers	Nat'l
Final updates of site schedule/appointment contact-information in Portal to provide current site information to the public	LC/DC/ADS
February	
Most sites open and operating	LC
Complete volunteer certification status updates (confirmed by ADS)	ADS/DC/LC
March	
Sites continue operation until end of tax season	LC
Local site Program publicity	DC/LC
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date	Leaders
Begin entering mileage into Portal Reimbursement system by site	All Volunteers
Send proposed service awards list sent by National Office to RCs/SCs/ADSs for verification	SC/ADS

April	
Sites continue operation until end of tax season	LC
Continue entering mileage into Portal Reimbursement system by site	All volunteers All volunteers submit
Begin leader and non-leader flat rate reimbursement process	LC/DC approve
Submit mileage reimbursement requests by site through Portal Reimbursement system (mid-April)	ALL volunteers
Begin approving mileage requests (mid-April)	Supervisors
End-of-season written Program assessment to SCs	All local volunteers via DCs
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
Restrict software access to Admins	DC/LC/TC
May	
State evaluation and assessment submitted to RC	SC
Submit mileage reimbursement requests by site through Portal Reimbursement system	All volunteers
Approve mileage requests	Supervisors
Review and analysis of personnel and activity reports	Nat'l/RC
Analysis of error reports from IRS	SC/TRS
Wrap up season	SMT
Hardware inventory in Online Inventory System due end of May	TCS
(Re)appointment process for RCs, SCs, and Specialist positions as needed based on terms and supervisor assessment of performance.	Nat'l/RC/SC
Call AARP State Office ASD to get fall recruitment through Magazine inkjets	PCS
NLT meeting	NLT
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS

Enter to-date site activity counts to include paper returns (current, prior year, amended, local Only) and Q&A for Portal Program Metrics Reporting (ADS to confirm data entry) by mid-May	LC/DC/ADS
June	
Hardware allocation to SC and RC	TCS/SC
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date	Leaders
Expense statement processing continues	Nat'l
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
July	
Hardware allocated to states	RCs
Training for new SCs and SMT Specialists	Leader Development
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
August	
Planning for upcoming season	SMT and DC/LC
Analysis of Program needs	SMT
Recruiting (especially leaders)	ALL
Contact Communications ASD in AARP State Office for additional recruitment publicity	PCS
Appointments of District Coordinators, other District Management Team Coordinators, and Instructors based on need and supervisor assessment of performance	SC/DC
Begin updating site information, identifying appropriate districts, finding sites	ADS/DC/ LC
Begin submitting new and revising current EFIN applications on e-Services	TCS/ADS/TC
Start contacting previous Counselors to confirm interest in returning as volunteers next year.	LC/DC
Continue updating volunteers in the Portal (adding assignments, inactivating, etc.)	ADS/DC/LC
NLT meeting	NLT
Identify primary and secondary volunteers for consumables ordering	SC/TCS

Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
<b>September</b>	
Recruiting continues	ALL
Obtain EFINs for new sites	ADS or TCS or designee
Send proposed software order to DCs for verification (subject to vendor timelines)	ADS or TCS
SMT planning meeting or conference call/webinar	SMT
Confirming leadership, volunteer rosters, and site information continues	ADS/DC/LC
Recruiting publicity campaign, at national, state, and local levels	Nat'l/PCS/CC & DC/LC
Submit final outstanding expenses NLT 9/15 (grant year ends 9/30)	ALL leaders
Develop process-based tax training plan	TRS
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
Continue evaluating prospective volunteers and updating prospect status in Volunteer Recruitment System	DC/AC
Enter to-date site activity counts to include paper returns (current, prior year, amended, local only) and Q&A for Portal Program Metrics reporting (ADS to confirm data entry) the Portal will lockout records at end of the month	LC/DC/ADS
Start Ordering Tax Software and hotspots if new ones are needed	ADS or TCS/designee
<b>October</b>	
Review and analysis of expense reports	Nat'l/ RC/SC
Recruiting continued	ALL
State planning meetings with District Coordinators (after regional planning meetings)	SC
Submit new grant year leadership expenses (ongoing through year, preferably at least quarterly)	Volunteer leaders

Distribute guides, manuals, and administrative guidance (often electronic)	Nat'l
Planning Instructor tax law and administrative workshops	TRS/ADS
Ordering Program & IRS training materials	TRS/designee
Finalize instructor workshops	TRS
Complete updating leadership rosters	ADS/DC
Regional Meeting	RCs/SCs
Regional planning meeting with State Coordinators (could be in September)	RC
November	
Updating all volunteer and site information continues	ADS/DC/LC
Send Instructors invitation letter and confirm attendance at instructor workshops	TRS
Establish criteria for evaluating Instructors	TRS
Planning Counselor training	TRC/INS/DC/LC
Notification of local training class dates to Counselors	TRC/LC/DC
Order site/Counselor materials	LC/DC
Plan local site publicity	CC/LC/PCS
Contact Communications ASD in AARP State Office for additional site promotion, including Program promotion during the season through Magazine inkjets	PCS
Last date to order Computers/Printers through National Contract is on or about November 1	TCS
December	
Instructor workshops (late-November or early December)	TRS
Final arrangements for Counselor training	TRC/INS/LC/DC
Instructor assignment for Counselor training (May be done as early as October.)	TRC/DC
Counselor training (INS taxes/LC and DC policy)	TRC/INS/DC/LC
Continue updating volunteer certification and assignments	LC/DC/ADS
Leaders submit reimbursement requests for non-I expenses incurred to date by December 15.	Leaders

## APPENDIX C - GLOSSARY AND ACRONYMS

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) – Volunteer member of the District Management Team (DMT) responsible for coordinating and managing administrative procedures within a district in cooperation with other DMT members.	
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, recruiting, volunteer management issues, and outreach and partnerships	
Approving Official	An instructor who has certified and has been appointed by the TRC to certify other volunteers in tax law. See training and certification section of this manual	
AVR	All Volunteer Roster	
ASC	Assistant State Coordinator – A state management team member; ASCs perform duties delegated by the SC.	
CC	Communication Coordinator (District Level) – Volunteer member of the DMT who works with District and Local Coordinators to implement and maintain partnerships, program publicity and communication activities at the district and local levels.	
CF	Client Facilitator – A volunteer who manages the flow of taxpayers at a Tax-Aide site	

Counselor (COU)	AARP Foundation Tax-Aide volunteer who is IRS certified in tax law and prepares taxes (All Levels)	
DB	Database	Computer
DC	District Coordinator – AARP Foundation Tax-Aide district volunteer leader	
District	AARP Foundation Tax-Aide geographic entity within a split state defined by the State Coordinator (county, city, metropolitan sector, etc.)	
DMT (DLT)	District Management Team (District Leadership Team)	
DPI	Dots per Inch	Printers
DVD	Digital Video Disk	Media
EFC	Electronic Filing Center	IRS
E-file	Electronic filing of tax returns	IRS
EFIN	Electronic Filing Identification Number – 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 – Volunteer responsible for e-file submissions aka Transmitter	IRS
Extended Service	Taxpayer service provided outside the standard 1040-filing season (after the April filing deadline)	
FAQ	Frequently Asked Questions	Computer
Flat rate	A fixed reimbursement amount for counselor/client facilitator or leadership expense reimbursement. This is one payment for the entire season.	
Flippy Book	Popular nickname for IRS Pub 4012. Also, see VRG, below.	
FORM 6744	Volunteer Assistor's Test/Retest booklet aka The IRS test	IRS
FRR Form	Flat Rate Request form used by leaders and non-leaders	
Fulfillment	Unit responsible for fulfilling all requests for AARP publications and printed resources	
HTML	Hyper Text Markup Language	Computer
Instructor (INS)	A volunteer who is IRS-certified and provides tax and administrative training to other volunteers who assist taxpayers (District Level)	

IRS	Internal Revenue Service – the Bureau of the U.S. Treasury Department responsible for the collection of taxes	IRS
ITIN	Individual Taxpayer Identification Number	IRS
KAP	Konnex Access Process – Calls taken by the AARP Call Center from Members or Non-Members concerning some aspect of AARP Foundation Tax-Aide Information is distributed to SCs to manage, as appropriate	
LC	Local Coordinator – Tax-Aide volunteer leader who supervises Counselors and oversees operations at a given tax site (district level); is responsible to a DC	
MeF System	Modernized e-File System – Tax return processing system	IRS
National/Natl	National AARP Foundation Tax-Aide – the Washington DC office location and staff	
NLDC	National Leader Development Committee has the primary responsibility to develop volunteer position specific training highlighting the management tasks and responsibilities of the SCO, LC, DC, and SC positions, developing ideas and strategies to encourage volunteers to step into leadership positions and to retain effective leaders	
NLT	AARP Foundation Tax-Aide National Leadership Team – Comprised 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 – Assists and advises the NLT and Tax-Aide staff in assessment, development, and implementation of matters of strategic interest for the support and growth of Tax-Aide, including evaluating, implementing, and improving operational processes, coordinating leader training, and communicating best practices for operational processes.	
NROC	National Recruitment and Outreach Committee – responsible for advising the NLT and Tax-Aide staff on policy, conducting training, and developing strategies related to Tax-Aide volunteer recruitment and retention, program promotion, and volunteer recognition	
NTSC	National Technology and Security Committee – Assists	

	and advises the NLT and Tax-Aide staff regarding technology and security matters for the Tax-Aide program, including technology training, equipment recommendations, policy and equipment recommendations and implementation.	
NTTC	National Tax Training Committee – Responsible for all tax law training and TaxSlayer software training necessary for Counselors to complete in-scope tax returns	
NTTC Modified Publication 4012	Volunteer Assistor's Guide – Primary resource document on tax law and tax software operations, as modified and expanded by the NTTC to provide information relevant to Tax-Aide volunteers that is not included in the IRS Pub. 4012	NTTC
Online Counselor	A volunteer who answers taxpayer questions through the Online Tax Assistance system accessed by taxpayers through <a href="http://AARP.org">AARP.org</a>	
Online Reviewer	A volunteer who quality reviews the Online Counselor's answers to taxpayer questions through <a href="http://AARP.org">AARP.org</a>	
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	
PIN	Personal Identification Number – i.e., Self-Select or Practitioners PIN	IRS
PPT	PowerPoint file extension – Microsoft Office '03 and earlier	Software
PPTX	PowerPoint file extension – Microsoft Office '07 and higher	Software
PTIN	Preparer Tax Identification Number	IRS
PUB 4012	Volunteer Assistor's Guide – Primary resource document on tax law and tax software operations	IRS
PUB 4491	Student Training Guide	IRS
PUB 4491-X	VITA/TCE Training Supplement, contains updates to volunteer training materials	IRS
PUB 4961	Volunteer Standards of Conduct/Ethics Training	IRS
PUB 5101	Intake/Interview and Quality Review Training	IRS
FORM 6744	IRS Tax Law Test and Retest	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 or Quality Reviewer	
RAA	Regional Administration Advisor	
RC	Regional Coordinator – Volunteer who oversees Program operations in a multi-state area (region), supervising and supporting the State Coordinators	
Relationship Manager (RM)	IRS SPEC employee responsible for volunteer programs in an IRS-defined territory	IRS
RO	Responsible Official – The volunteer(s) within each split-state responsible for applying for and/or revising IRS e-file applications for one or more sites	IRS
RPA	Regional Partnership/Communications Advisor	
RRA	Regional Training Advisor	
RTA	Regional Technology Advisor	
RUF	Reduced Unnecessary Filing	IRS
SBIN	Service Bureau Identification Number	IRS
SC	State Coordinator – Volunteer responsible for Program operations within a split-state	
Scope	Defines the limitations of which tax topics may and may not be completed by a volunteer Counselor. These topics are covered in IRS volunteer training materials or in AARP Foundation Tax-Aide training classes	
SE	Self employed	IRS
SEP	Simplified Employee Pension Plan	IRS
SERP	Service-wide Electronic Research Program	IRS
SCO	Shift Coordinator _ Volunteers responsible for coordinating and managing all phases of site operations at a specific site during an assigned period (shift) acting for the Local Coordinator (LC).	
Shut-ins	Persons whose physical condition confines them to a home (institutional or personal). Also, Counselor visits to prepare tax returns for shut-ins are called “home visits.”	Conventional

SIDN	Site Identification Number – A unique number assigned to each AARP Foundation Tax-Aide site. It is used to identify all returns processed, both paper and e-file, associated with a specific site. SIDN's are not transferable as each one identifies a specific location.	
SIMPLE	Savings Incentive Match Plan for Employees Individual Retirement Account	IRS
Site	The location where tax assistance is performed	
Site Locator	Phone and online tools for taxpayers to find a site near them based on zip code.	
Split State	Geographical state boundaries apply to all but the most heavily populated states. California, Florida, Illinois, Minnesota, New York, Ohio, Pennsylvania, and Texas are split, to create multiple Tax-Aide “split-states” within their geographic borders. E.g., MN1, MN2, TX1, TX2, TX3, etc.). Occasionally, less densely populated states are referred to as split-states; even these states carry a numerical designation in all Tax-Aide documentation. E.g., TN1, VA1, etc.	
SMT	AARP Foundation Tax-Aide's State Management Team, comprising SC (State Coordinator), ADS (Administration Specialist), PCS (Partnership and Communications Specialist), TCS (Technology Specialist), TRS (Training Specialist), Prospective Volunteer Specialist (PVS), and Assistant State Coordinators (ASC)	
SPEC	Stakeholder, Partnerships, Education and Communication – IRS Group responsible for volunteer tax assistance programs, including TCE	
SPECTRM	IRS SPEC's database used to manage tax assistance volunteer programs	IRS
SSA	Social Security Administration	IRS
SSN	Social Security Number	SSA
STAP	State Tax Assistance Program	
Summary Activity Report	A state-level report of assistance provided by AARP Foundation Tax-Aide volunteers at sites	

Supervising Coordinator	Any AARP Foundation Tax-Aide Coordinator who has supervisory responsibility for other volunteers. Term usually used to denote a volunteer's immediate supervisor	
Support Facilitator	AARP Foundation Tax-Aide volunteer who assists Tax-Aide as an interpreter, appointment taker, etc. Not an official position description but can be used for a variety of purposes. (Replaces the non-Counselor title).	
TaxSlayer	Tax preparation software purchased by the IRS for use by Tax-Aide	
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 sixty 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; may provide technical training to volunteers	
Territory	A geographical region defined by IRS SPEC which can be multi-state, state, or a portion of a state. Determined in large part by outreach potential/population.	IRS
Territory Manager (TM)	IRS SPEC Manager responsible for supporting TCE and VITA within a territory	IRS
TIGTA	Treasury Inspector General for Tax Administration - the congressionally mandated oversight and investigatory body within the US 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 law and policy and procedures training for Instructors in the split-state	
TSO	TaxSlayer Online software	
URL	Uniform Resource Locator – Describes an internet site address	Computer
VITA	Volunteer Income Tax Assistance – Another IRS SPEC grant program which supports programs in which volunteers assist taxpayers free of charge in preparation of taxes with income restrictions and an active emphasis on building financial assets and securing EITC. A portion of Tax-Aide’s funding originates from this grant.	IRS
VMIS	Volunteer Management Information System. – A program management system that was replaced by the Portal	
VRG	Volunteer Resource Guide (Pub 4012 – Tax law and tax software operations reference)	IRS
VRPP	Volunteer Return Preparation	IRS