

**2024-2025 Policy and Procedures List of Updates**  
**9/13/24**

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*The Policy and Procedures manual has been revamped to eliminate ambiguity and enhance accessibility. The manual has been organized and streamlined to improve clarity, remove duplication, and ensure accuracy. The following information details changes to policy/procedures within the revamped P&P and those changes are highlighted in yellow.*

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**Printing Consent Forms**

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.

## 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.

### **ERO requirement**

## 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) program usually has 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.
- 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.

## **Data Protection**

### 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.

### 3.13.4. 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.

### 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.

## **ASL Interpreters**

### 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>

### 6.8.3. 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 next steps with your Assistant National Director through the leadership chain. This can be done by using submit a request on the Portal home page and selecting Assistant National Director as the recipient 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.

## **Taxpayers who used other services but are asking for our help with an amendment**

### 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.

## **Mileage Reimbursement**

### 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.

## **Tech Updates**

### 4.6. Consumables for Printers and Projectors

#### 4.6.1. Toner Cartridge and Printer Drum, and Projector Bulb Replacement

Toner cartridges and drums for Tax-Aide printers and projector bulbs must be obtained directly from the Tax-Aide consumables vendor. The National Office is billed directly for cartridges and drums, and bulbs 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.

#### 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.

#### **Awards (not new process but was missing from P&P)**

### 2.7 Volunteer Recognition

#### 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>1 Awards & Recognition.