

## 2025 Policy and Procedures Manual Updates

### Introduction

AARP Foundation strives to create an environment where all volunteers feel safe, valued and heard. The Six Ideals reflect our values within the organization and it's important we all understand and exemplify them and expect them in our daily interactions with other volunteers, staff, taxpayers, and partners.

## THE SIX IDEALS

How do we all create a volunteer environment where volunteers feel safe, respected, and heard? AARP Foundation focuses on six ideals.

**1** **Treat people fairly.** Make sure to treat everyone we meet with respect and dignity.

**2** **Be responsive to cues** of discrimination and harassment in all interactions. All interactions includes not only face-to-face, but also online, email, or text communications.

**3** **Be inclusive.** Create an inclusive volunteering environment that welcomes and values the opinions of others.

**4** **Engage others positively,** without belittling or using bullying or offensive behaviors.

**5** **Use appropriate language/gestures.** Avoid language which may be offensive to others, including profanity, obscene pictures, or obscene gestures.

**6** **Be open and curious.** Have an open mind and always consider how others may perceive your words or actions. Although we may not find something offensive, others might.

By acting in accordance with these ideals, we can create a volunteering environment that is fun and rewarding for everyone, make our teams stronger and more cohesive, and support the mission of AARP Foundation for years to come. For more information, please talk with your staff or volunteer supervisor.

## 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, session management, **and the learning management system (LMS).**

All volunteers joining Tax-Aide are required to have valid email addresses accurately recorded in the Volunteer Portal **as well as access to a mobile phone that can receive text messages.** These email addresses cannot be the Google accounts issued for logging into Chromebooks. **List the mobile phone number in the mobile phone field in the Volunteer Portal. If you do not have a mobile phone, please coordinate with your local coordinator to make alternative arrangements.**

## 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. **Any arrests or convictions reported on the volunteer application or through other means will be reviewed on a case-by-case basis. Work through the leadership chain to have reviewed by your AND.**

### In 2.5.2. Appointing State Coordinator

Addition: **In rare cases, appointments beyond the normal SC term can be made with RC and AND approval.**

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

Names of new appointees are submitted to the Administration Specialist (ADS) **or another person designated by the SC with the ADS copied,** who will update the Portal.

### 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 Volunteer Portal home page.

**Below is a graphic representation of the Tax-Aide award strategy. A one-page description for each award including eligibility, the nomination process, and more can be found in NROC's Volunteer Portal library: Libraries>NROC - National Recruitment & Outreach Committee>1 Awards & Recognition.**



### 3.2.2 Alternative Tax Preparation (ATP)

Volunteers provide remote guidance to taxpayers who fill out and submit their own tax returns. **Taxpayers may use a link to IRS provided software, or request assistance with tax questions using a software package of their choice. AGI and current year limitations on the provision of free software do not preclude assistance to taxpayers whose returns are within our scope of service but do not qualify for access to free software.**

### 3.5.1 Site Requests

The ADS, **or another person designated by the SC with the ADS copied**, 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.

### **3.5.2 Sites Identification Numbers (SIDN)**

Each base site and ad hoc site **requiring locator services** must have a unique, nine-character SIDN following the numbering system outlined to the Administration Specialist (ADS).

### **3.8 Site Operations Requirements**

Addition: **Sites using the In-Person model must have at least 2 certified Tax-Aide Counselors at the appropriate certification levels present.**

**Every site must adhere to the IRS Quality Site Requirements (QSRs).**

### **3.10 Required Site Materials**

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 Poster (D143) supersedes IRS VITA Pubs 4836 and 4053.**

#### **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 **at least one other counselor** should remain active to allow handling of off-season issues involving taxpayer returns.

#### **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. **Chromebooks should not be distributed to all prospective volunteers.** "Guest mode" is not available on Tax-Aide Chromebooks.

#### **4.1.1. Wi-Fi**

**A private network is one where the access and the password have tightly restricted distribution. A public network makes the access and password freely available to walk-in or online users. An open network has no password protection.**

Tax-Aide requires the use of private Wi-Fi. **Open or** Public Wi-Fi use is prohibited. Tax preparation may not be done on **an open or** public network.

**To stay secure, never connect to any Wi-Fi network that lacks WPA2. This applies to both open Wi-Fi and Wireless Internet Service Provider (WISP) networks. Where possible, opt for secure, hardwired connections. If you must connect our Tax-Aide router via WISP to an open network, layer a second router as described in the N02 Network Design Guide document.**

#### **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 **at least one** Tax-Aide router, except for the provisions stated in Subsection 4.16, **describing requirements for counselors working at home.**

**If the host site's network is an open network, or which employs a captive portal, Tax-Aide must set two routers in place as described in NTSC's N02 Network Design Guide. This is required because connection to an open network cannot be encrypted.**

Personal devices may not be connected to a Tax-Aide router at a Tax-Aide site, except as permitted **during training** in Subsection 4.2.2 **or to the outer router of a 2-router pair as described in NTSC's N02 Network Design Guide.**

**Taxpayers may be permitted to briefly connect their phones to the outer router of a 2-router pair only for purposes of printing tax documents.**

#### **4.1.3. Routers**

All Tax-Aide systems and printers used for tax preparation must be isolated from host networks by using **one or two** Tax-Aide routers, regardless of whether the **connection to the host** 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 **from the default** and must be password protected. Router firmware must be updated annually. **Router admin passwords must also be changed from the default.** For specific instructions, refer to the NTSC Committee shared drive which is linked in the blue Technology folder in the Volunteer Portal Library: *Tax-Aide: Technology*.

### **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 **or to provide printing for taxpayers' phone documents. In this case, taxpayers' phones would connect directly to the hotspot, while counselors' chromebooks would connect only to a router that also connects to the hotspot.** Refer to Subsection 4.1.3 for router requirements.

### **4.3.4 Unacceptable Uses**

Addition: **Tax-Aide technology resources cannot be used with VITA activities without explicit written National approval.**

### **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 submitted by TCS/RTA or their designee.**

### **5.3.2 District Volunteer Training, General**

**Local Coordinators who have completed the Volunteer Agreement, Intake/Interview and Quality Review tests and the Local Coordinator LMS course in the previous filing season can be appointed in the Portal in order to complete pre-season tasks. They may not open a site until they have completed all of the Local Coordinator requirements, including the IRS Site Coordinator Test for the current filing season.**

### **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 **Basic or** 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 Volunteer Portal through December 31 of the current tax year. Certification from a prior year continues uninterrupted to the current year of certification.

### **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 must pass the Intake/Interview and Quality Review Test and either the IRS Basic tax law test or the IRS Advanced Tax law test. The Consent of the Local Coordinator is required to certify with the Basic test.**
- Instructors, TRCs, TRS, and ERO must pass the IRS intake/Interview and Quality Review test and the IRS Advanced tax law test.
- Counselors **who have passed the Advanced test** 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.

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

Each district must retain the completed, fully executed Volunteer Agreements for its volunteers **as long as the site is open for the tax season. Forms can be stored digitally.** This retention requirement is more stringent than that contained in IRS Quality Site Requirement **#5** 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 **and to determine state tax issues which require Advanced certification.**

#### **5.9.7 Proficiency Problems**

The **training specialist, in coordination with the state coordinator,** determines the number of proficiency problems – recommended minimum of four **and no more than six** - and the specific proficiency problems required to satisfy this certification component.

### **6.2 Standards of Professionalism**

Addition: **Tax-Aide services are open to all taxpayers except in these instances:**

**a) The tax return has issues that are out of scope, as defined by Tax-Aide or as further limited by the site**

**b) The scale of the return, if the number of tax documents, makes it impossible to complete and quality review the return within a reasonable amount of time**

**c) The taxpayer is clearly withholding pertinent facts, despite efforts by volunteers to obtain complete and accurate tax-related information; the taxpayer indicates or implies that they do not wish to comply with current tax law, despite volunteer efforts to explain those requirements**

**d) The taxpayer demonstrates disruptive or abusive behavior, despite volunteer efforts to defuse the situation**

**Determinations are the responsibility of the Local or Shift Coordinator and should be made as early in the tax preparation process as possible. If service is denied due to conditions c or d above, an Incident Report is recommended.**

## 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 **for their certification level** 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.

### 6.18 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 prepare returns for the years that are made available in the IRS approved tax software. SC/DC/LC may decide to limit the number of prior years based on the capacity at the site.** Taxpayers must fill out an Intake Booklet for the year being filed.

### 6.25 Preparing Friends and Family Returns

**Under the IRS “Friends & Family” benefit, Volunteer Tax-Aide Counselors may use the IRS provided tax preparation software to prepare their own federal and state tax returns and the returns of immediate family members or close friends with whom the Counselor has a strong ongoing relationship. If the Counselor chooses to use the IRS provided tax preparation software to prepare an out-of-scope return and/or is preparing the return outside of AARP Foundation Tax-Aide Policies and Procedures, they are no longer protected by the Volunteer Protection Act of 1997 for that return. For guidance, please consult with your local coordinator. Additional information on friends and family returns can be found in the Volunteer Portal under Tax-Aide: General Information > Taxpayer Forms, Guides, Support, and Information.**

## 7.1 Reimbursement Overview

Reimbursement requests from all volunteers are submitted via the Volunteer Portal. Once submitted, the volunteer’s supervisor will receive an email, review the request, and approve or reject the request as appropriate. **To ensure timely and secure receipt of your reimbursements, we encourage you to set up direct deposit through the Volunteer Portal. If you have any questions or need assistance, please reach out to your supervisor.**

### 7.1.9 E-File Supplies and Consumables

**Postage** added to the list of things eligible for reimbursement for leaders.

## **7.1.10 Reimbursement Submission and Approval Process and 7.4.4 Reimbursement – District Leaders**

**Removed reference about supervisor’s ability to correct and resubmit reimbursement.**

If corrections are needed to any monetary amounts, the supervisor will reject the request and identify the needed corrections.

### **7.2.1 Mileage Caps**

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

### **7.4.1 Reimbursement Eligibility (District Leaders) and 7.5.1 (State Leaders)**

Flat Rate Mileage – **Do not automatically sign volunteers up for flat rate mileage reimbursement unless requested by your volunteers. This will assist the program with financial compliance of tracking mileage rates and prevent possible unauthorized payment issues.**

### **7.5.3. 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. **Volunteers may not use personal credit cards to initiate or pay for any expenses requiring a contract. Collaborate with your AND to submit contracts and to obtain additional guidance as needed.**

### **7.7.1 Itemized Reimbursement Chart – Non-Leaders and 7.7.2 Itemized Reimbursement Chart – Leaders**

**Charts added to show funding and expense codes for expense types for non-leaders and leaders.**

## **APPENDIX B – Master Schedule of Events and Deliverables**

This section has been updated to align with the SC guide.

## **Appendix C**

NLDC will now be referred to as the National **Leadership** Development Committee.