

**AARP FOUNDATION
TAX-AIDE**

Operational Guidelines

2012 - 13

Version 4.0

AARP[®]
FOUNDATION

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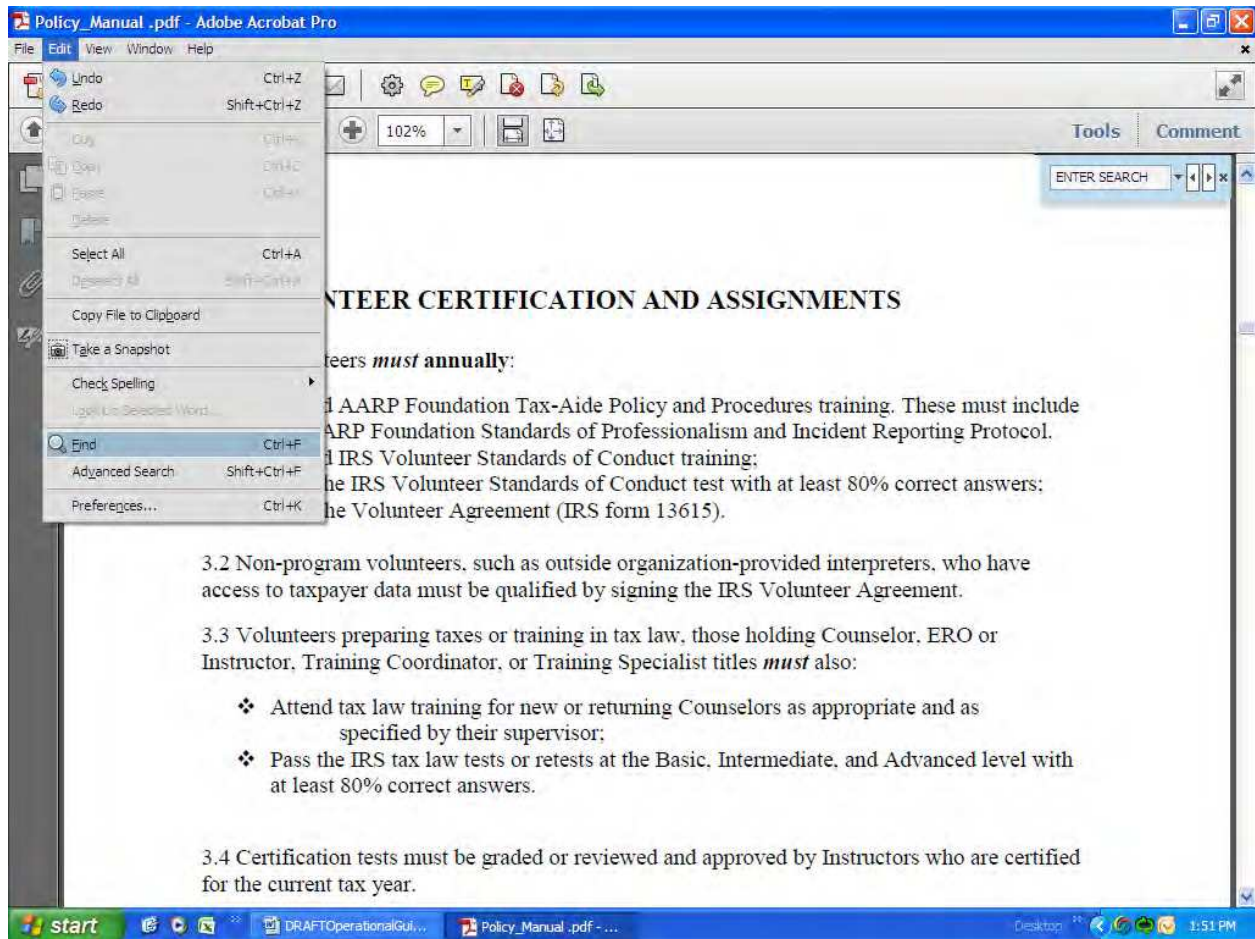
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INTRODUCTION

The *Operational Guidelines* Version 4.0 is a supplement to the *Policy Manual* Version 7.0. The *Policy Manual* takes precedence in all matters of policy. Both documents are available on the Volunteer ShareNet in the Manuals, Policies, and Procedures section. If you encounter a conflict between these guidelines and the *Policy Manual* or if you have constructive feedback on how to improve this guide please let us know at taxaide@aarps.org.

This guide has been reorganized so that its sections correspond to the *Policy Manual*. Additionally, significant changes in the content of this guide have been **highlighted** for quick identification. When using the electronic version of the guide, the “search” function in Adobe Reader (for .pdf) in the “Edit” menu under “Find” or use “Ctrl+F” can be useful for finding information and can serve as an index.



GENERAL INFORMATION

AARP and the AARP Foundation

AARP

AARP is a nonprofit, nonpartisan membership organization dedicated to making life better for people 50 and over. We provide information and resources; engage in legislative, regulatory and legal advocacy; assist members in serving their communities; and offer a wide range of unique benefits, special products, and services for our members. These include *AARP The Magazine* published monthly, *AARP Bulletin*, our monthly newspaper; *Viva!*, our quarterly bilingual magazine in English/Spanish; NRTA Live & Learn, our quarterly newsletter for 50+ educators; our web site, www.aarp.org. We have staffed offices in all 50 states, the District of Columbia, Puerto Rico, and the U.S. Virgin Islands.

Our State Offices are staffed with an AARP State Director and other employees who work in partnership with volunteers serving in roles such as State President, State Executive Council, State Volunteer Community Specialists and in AARP Chapters and NRTA units. This field structure creates a dynamic presence in every community and responds to the needs and interests of AARP members at the local level.

AARP Foundation

AARP Foundation is one of the leading charitable organizations focused on helping low-income, vulnerable older people meet their everyday needs— food, housing, income and personal connections. AARP Foundation embodies the spirit of giving back and service that has always been the touchstone of AARP. We model this through direct assistance, advocating in the courts on behalf of older Americans, and raising awareness through research, convenings and community engagement.

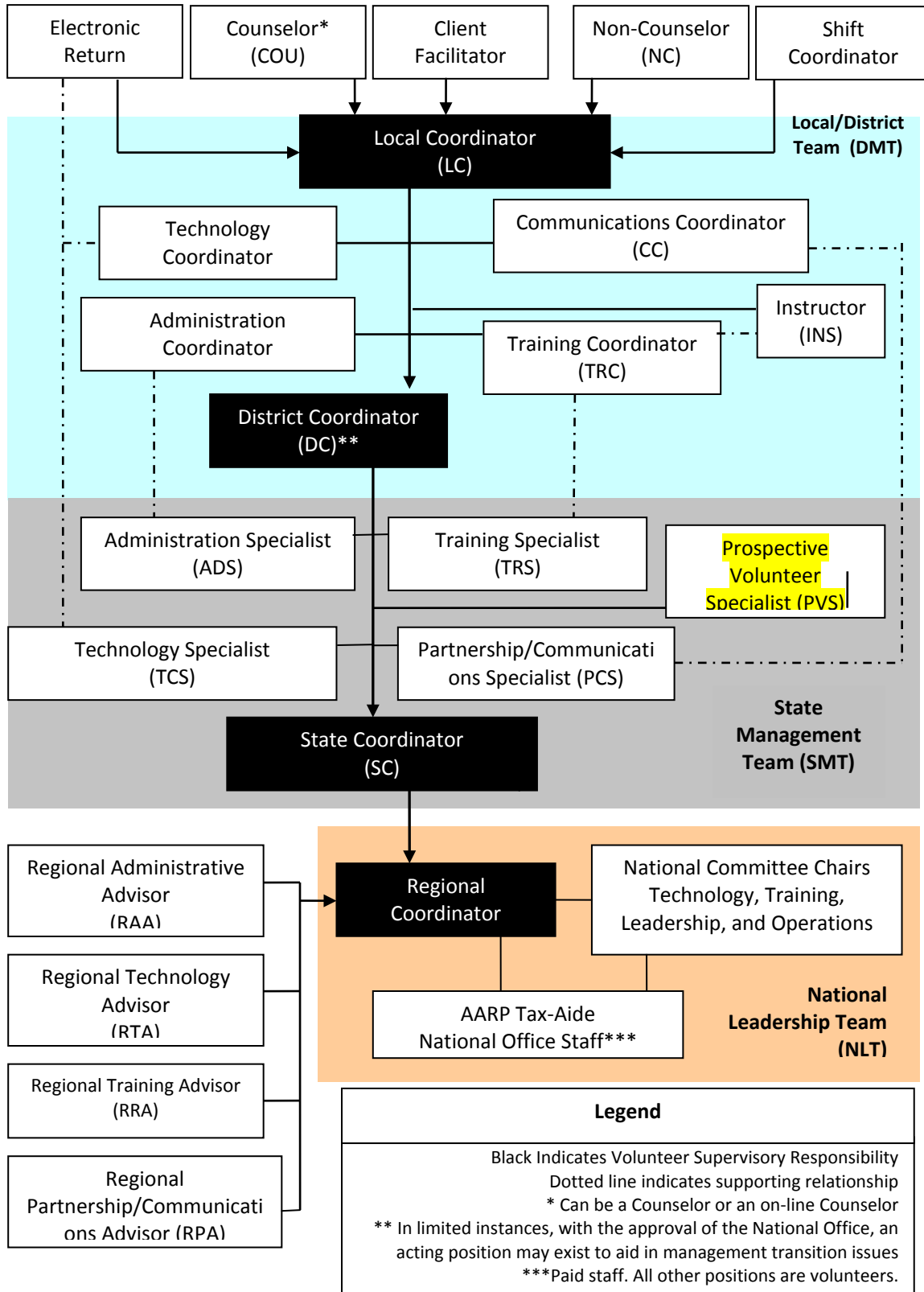
We work hand-in-hand with communities across the country, assisted by grants, corporate sponsors, individuals and AARP itself, to nurture the seeds of hope for millions of older Americans. Our mission is to help people find solutions—find a way to get their everyday essentials and achieve their best life.

Learn more about how you can be part of the solution.

Please visit www.aarpfoundation.org or call 1-800-775-6776.

AARP Foundation Tax-Aide Program Organization Chart

(The reporting structure on this chart flow down from those critical volunteers serving taxpayers.)



Tax-Aide Program Results

How Many Customers During the 2012 tax season, from late January to April 15, we served over 2.5 million customers. Over the past 45 years, we have served more than 52 million customers. This survey has not been updated but the information below should still be useful for publicity and general discussion purposes.

Who they are (from 2011 survey)

Customer Age	7% 18-49	31% 70-79
	9% 50-59	22% 80+
	25% 60-69	
Gender	63% Female	33% Male
Race/Ethnicity	84% White non-Hispanic	7% Black or African American
	4% Hispanic	2% Asian/Pacific
	1% Native American	2% Other
Household Income (annual)	33% Under \$20,000	22% \$30,000-49,000
	24% \$20,000- \$29,000	9% \$50,000 or more
		12% No answer
Repeat Customers	21% First Time	45% Four+ Times
	34% Two- Three Times	

What they think

Overall quality of AARP Foundation Tax-Aide's service	86% Excellent
Helpfulness of volunteers	88% Excellent
Tax knowledge of volunteers	80% Excellent
How well the volunteer explained the tax return to them	80% Excellent
Would they recommend AARP Foundation Tax-Aide to others?	96% Very Likely

Who would help them with their taxes if they didn't use AARP Foundation Tax-Aide?
 51% Pay for Assistance 36% Self or Friend 6% IRS 1% Not file

(Source: 2011 AARP Foundation Tax-Aide Customer Satisfaction Survey- results are rounded. The survey was not offered in 2012, so this data is the most recent available.)

Internal Revenue Service

The AARP Foundation is a Tax Counseling for the Elderly (TCE) and a Volunteer Income Tax Assistance (VITA) grant recipient to assist in funding AARP Foundation Tax-Aide. Consequently, the program maintains a close relationship with the IRS. In the IRS structure, AARP Foundation Tax-Aide coordinates program operations with Stakeholder Partnerships, Education, and Communication (SPEC). SPEC is part of the larger Wage and Investment Division within the IRS. National and Local IRS contacts for the program reside in the IRS Field Operations territory offices. Terms of the annual cooperative agreement define IRS SPEC's responsibilities as listed below:

IRS SPEC Responsibilities:

- Develop and issue grant/program requirements and guidelines,
- May conduct periodic site visits for assistance and/or oversight.
- Prepare and issue national training and administrative materials, as well as forms and publications required for the program.
- Arrange for volunteer preferential toll-free telephone access to the IRS that will provide needed technical information available during the course of the program.
- Clarify program guidelines for IRS territory offices.
- Ensure that territory offices monitor the TCE and VITA sponsoring organizations to make certain they are carrying out program responsibilities.

IRS SPEC Territory Offices Responsibilities:

- Monitor AARP Foundation Tax-Aide training workshops and classes and if requested, conduct the train-the-trainer workshops.
- Be the contact for ordering of tax forms and other program materials.
- Monitor activities to make certain that AARP Foundation Tax-Aide is carrying out grant/program responsibilities.
- Serve as primary contact for IRS inquiries for the AARP Foundation Tax-Aide state organizations.
- Provide staff to attend AARP Foundation Tax-Aide regional and state planning meetings and training workshops as requested.
- Visit and audit sites as required.
- Evaluate the territory program and prepare reports as required.
- Maintain the right to recommend that particular volunteers not be given Instructor teaching assignments if their tax knowledge or teaching abilities are deemed inadequate.

Local SPEC IRS offices do not dictate program policy and cannot direct local volunteers. Any and all policy for the AARP Foundation Tax-Aide program is developed at the AARP National Office. Any questions or conflicts concerning IRS guidance or request should be clarified with your volunteer leader.

AARP Foundation Coordination with IRS includes:

- Regional Coordinator contacts are IRS SPEC Area Directors.
- State Coordinator contacts are the SPEC Territory Managers.
- AARP Foundation Tax-Aide State Management Team (SMT) and lower organizational levels contacts will be the Relationship Managers reporting to the IRS Territory Managers.
- IRS Territory Managers and/or Relationship Managers should be invited to attend AARP Foundation Tax-Aide state planning meetings.
- If situations occur between AARP Foundation Tax-Aide at the state level and the Territory Office that are not able to be resolved, the State Coordinator should take those concerns to his or her Regional Coordinator. Regional Coordinators will work with Area Directors and/or the National Office, as appropriate, to address issues needing clarification or resolution.

State and/or Local Tax Agencies

The program also maintains a relationship with state and/or local tax agencies in those areas which have a personal income tax. These agencies provide material and training support which enable volunteer Counselors to offer state and/or local tax assistance.

Internet Tax Assistance

Internet Tax Assistance service has been offered by AARP Foundation Tax-Aide since 1998 at its website (www.aarp.org/taxaide). Taxpayers can pose questions online 24-hours a day year-round and get quality-reviewed answers back within a few business days. Interested volunteers with web access can sign up online on the Volunteer ShareNet in the Forms section under Resource Materials. There volunteers will find the document *Online Tax Assistance Application Information* with a link to the online tax assistance registration form.

1. VOLUNTEER RECRUITMENT AND APPOINTMENTS

1.1 *New Volunteers*

1.1.1 Recruitment of program volunteers and coordinators from diverse populations must be stressed, especially when there is a significant segment of diverse racial/ethnic population within the district. Special attention must be given to potential volunteers who can support the local community language(s).

1.1.2 Year round recruitment is supported by the AARP Foundation Tax-Aide web site: www.aarp.org/taxaide. All prospective volunteers are encouraged to use the web site for improved tracking and processing, but the toll-free number 888-OURAARP (888-687-2277) is available if necessary. (All new volunteers are required to have a unique email address compared to other email addresses on file with AARP. Email is the primary method of communication with volunteers.) Through the Portal Volunteer Recruitment System (see Section 11.4.1.1, below), the National Office will forward all potential volunteer names and contact information it receives to the Prospective Volunteer Specialist or the State Coordinator designate, for follow up.

1.1.3 Program recruiting requires extensive outreach at the national, regional, state, district and local levels all year long by the state PVS, PCS, and district recruiting and Communications Coordinators. This outreach includes radio and television public service announcements, articles in local publications, AARP Publications, Internet solicitation, presentations to outside organizations, and assistance from the AARP State Office via the state's Community Outreach Associate Directors.

1.1.4 Quantifiable data shows that the vast majority of new volunteers come from the local level. Particularly effective is to provide all site sponsors with a one page recruiting information document suitable for placement in the site bulletin boards or in their newsletters. Emails can be effective to request public service announcements with local radio and television stations.

1.1.5 It may be effective to utilize the local 211 telephone number and/or a local telephone number for potential volunteers to contact an AARP Foundation Tax-Aide coordinator or specialist. However, use of the online application is strongly encouraged.

1.1.6 State Coordinators should establish a procedure for all potential new coordinators and Counselors to be assigned a mentor. The mentor should promptly contact the potential leader or Counselor and supply helpful job information to assist with the transition to a leadership role or begin service as Counselor or other volunteer role. To this end, it is also important for mentors to establish an ongoing relationship with the volunteer and be available to provide timely guidance, answer questions and to determine when the volunteer has hit saturation and may need some encouragement. When appropriate, the mentor should share information or resources such as job description(s) and pertinent materials such as PBT training and *TaxWise* access for review and practice via the TWO/Training Site before formal training, and web sites such as

volunteers.aarp.org, the Portal. Until a volunteer has been assigned a volunteer ID in VMIS, he/she will not have access to the Portal.

1.2 *Volunteer Appointments*

Coordinator and specialist appointments are made according to the chart in Appendix A for a term of one or two years as shown. See position descriptions in position guides or on the Volunteer ShareNet in the Leadership Development section for details. Counselors are certified from the date they pass the test up to December 31st of the current tax year. Online Counselors are certified from the date of successfully passing the current IRS certification test until January 15 of the year following the one for which they certified.

1.3 *Procedures for Appointing State Coordinators*

Regional Coordinators (RCs) recruit State Coordinator candidates from within the program and, if needed the broader AARP membership network, State AARP Leadership and/or general public. The RC notifies the National staff liaison and the State AARP Office Associate State Director at the start of the recruitment process. The Associate State Director is given the opportunity to participate in the interview process. RCs 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 biography forms. 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.

Initial terms for State Coordinators appointed in the midst of a two-year cycle end when the current cycle expires. At that time they will be appointed on the regular two-year cycle not to exceed three full two-year cycles.

1.4 *Procedures for Appointing all Other Coordinators and/or Specialists*

Following the annual evaluation of all coordinators and specialists, State Coordinators will appoint state management team members effective June 1, adhering to the two-year cycle. State Coordinators contact District Coordinators in July to confirm which Coordinators and Instructors are being re-appointed. Names and addresses of new appointees must be submitted to the Administration Specialist (ADS) using email or on an approved alternative. The Administration Specialist will update the online Volunteer Management Information System (*VMIS*) directly.

For volunteers within the State Management Teams, a standard biography form should be filled out and submitted to the National Office.

1.5 Reappointments

Reappointment letters should be sent to reporting coordinators, specialists, and/or Instructors by their supervising coordinators. Sample confirmation and non-reappointment letters are found on the Volunteer ShareNet in the General Program Communications section. Leadership changes throughout the year must be reported to Administration Specialists immediately so they may update *VMIS*.

2. VOLUNTEER TRAINING AND TESTING

Training at all levels is important for compliance with IRS commitments and continued program development and taxpayer satisfaction. As the program grows, improved procedures, new strategies, and greater resources become increasingly important. Training in the program takes various forms: Standards of Conduct/Professionalism Training, Policy and Administrative Training, Process-Based Tax Law Training (PBT), Leadership Training, and ERO Training.

2.1 *Policy and Administrative Training*

Program policy and administrative training is conducted during meetings with Volunteers throughout the year by supervisors. Meetings, correspondence, email, the Volunteer ShareNet, *Cybertax*, and technology bulletins are used to convey new or revised procedures. To promote greater awareness of the policy, grant requirement, and administrative issues, training on these topics is required for all volunteers, especially Counselors. Items to be presented include, but are not limited to:

- Program Scope
- IRS Standards of Conduct
- AARP Foundation Standards of Professionalism and Incident Reporting protocol
- Required Quality Procedures (Intake/QR Form, Second Person QR, etc.)
- Confidentiality and Security of Taxpayer Data including how to report data loss
- The importance and method of reporting taxpayer service (Activity Reporting/SIDNs)
- Reimbursement Options and procedures including the preference to register for direct deposit of any reimbursement payment
- Insurance issues
- All other Site and Counselor Guidelines and Policies, especially those in the *Program Policies and Procedures* presentation
- For District, Local and Site Coordinators, all Quality Site Requirements not specifically mentioned above

Two presentations have been developed for use in conducting this training and are available on the Volunteer ShareNet in the Training section:

- For all local and site coordinators – Quality Site Requirements
- For all volunteers – AARP Foundation Tax-Aide Policies and Procedures

2.2 *Process Based Tax Law Training*

The TRS can provide preliminary or separate training for new Instructors. The TRS selects the presenters who will conduct Instructor Workshops. These individuals need to be selected for their experience in teaching adult learners, their oral presentations skills, and tax knowledge. The typical agenda for Instructor Workshops should include tax law updates and changes. The IRS can be called upon to assist with tax law instruction if necessary. The NTTC has developed

a set of PowerPoint slides that can also be used to assist with tax law training. The slides which incorporate an integrated training approach are available on the Volunteer ShareNet in the Training section. See the *Training Guide* for a more detailed explanation. Note: All Instructor Workshop trainers and attendees shall be reminded to code related expenses as “W” on their expense reports.

2.3 Leadership Training

New volunteer State Coordinators and SMT specialists are expected to participate in training provided by the national committees each summer. These leaders ordinarily spend two days learning critical information to assist them in carrying out the responsibilities of their position. Every effort will be made to schedule these formal training sessions with sufficient advanced notice so as to minimize new volunteer State Coordinator’s and SMT specialist’s scheduling conflicts. When new volunteer State Coordinators and SMT specialists cannot attend the scheduled summer training, they must coordinate with their volunteer supervisor and the National Office’s regional Assistant National Director to receive alternative training.

2.3.1 Formal training:

- On an as needed and rotating basis, a full specialized cadre may be invited to summer training. For example, in 2012 the full cadre of TCSs was invited to summer training to learn and prepare for installing Windows 7.
- The Training Specialist coordinates required tax law training for Instructors.
- Instructors conduct required tax law and ERO training for all Counselors using the IRS, state, AARP Foundation Tax-Aide materials. A *Client Service Provider Digest* is to be distributed and reviewed with each Counselor along with other training materials. Instructors are asked to focus especially on the AARP Foundation Standards of Professionalism and Incident Protocol, Site Guidelines, Taxpayer Confidentiality and Security of Taxpayer Data, and activity reporting.
- The Training Specialist, Technology Specialists, and/or district Technology Coordinators may assist the Instructor to provide e-file and ERO training classes as appropriate.

2.3.2 Annual Meetings and On-The-Job-Training

- Volunteers are continually provided on-the-job-training by their volunteer supervisor.
- State Coordinators attend annual meetings held by the Regional Coordinators.
- State Management Team Specialists and District Coordinators attend the State Coordinator’s State Meetings. These state meetings take place after the Regional Coordinators’ meetings to ensure that new or otherwise important information presented in the regional meetings is made available during state meetings. Also at this meeting, State Management Team Specialists conduct specialized training to ensure that DCs have sufficient knowledge of administrative, technical, tax law, and partnership/communications training to lead their districts.

- The State Management Team Specialists stay in contact with DCs and district level coordinators to continue to provide ad hoc training and impart needed information for effective district level operations.
- District level coordinators similarly stay in touch with local volunteers to provide continual on-the-job training and information.
- Policy and procedures revisions are also provided via the annual newsletters *Happenings*, regular *Cybertax*, and technical bulletins which are distributed by email and filed on the Volunteer ShareNet.

2.4 *Electronic Return Originator (ERO) Training*

Instructors and TCs provide *TaxWise* training at the local level for certification using the process-based training approach. ERO training is separate. Understanding that the ERO has a critical role in the accepted submission of an accurate taxpayer's return to the IRS, effective training of the ERO is very important. Training materials for ERO training created by the NTTCC with assistance from the NTC are located on the Volunteer ShareNet under the Training tab.

EROs should be trained to ensure all tax returns are accepted (or rejects processed). A local standard tracking system for file transmission processes and security procedures is recommended. A preferred training approach is a special session at Counselor training for EROs only. (All EROs must be certified in tax law and therefore are expected to otherwise attend Counselor training.) An optional or even supplemental approach would be one-on-one training with an Instructor who is an ERO and who could continue to mentor a new ERO during the first season of transmitting returns.

2.5 *Instructor Training*

Instructors are selected from volunteer ranks or recruited based on their tax background and experience, as well as their teaching skills. Instructors, within reimbursement guidelines, attend Instructor workshops which are scheduled in mid to late November and December. The recommended agenda should include training techniques, program policy, and tax law changes. Due to current budget constraints, expenses for conducting and attending Instructor Workshops are limited, therefore topics like administrative procedures and passing the advanced portion of the IRS open-book test may need to be covered separately. Webinars should be considered as a training option.

2.6 *Counselor Training*

Counselors receive annual training which includes income tax law, procedures for preparing tax forms, program policy, and administrative reporting. The training sessions are generally scheduled to be one to five days. Experienced Counselors may require only a refresher course, or more in depth training in tax laws and program policy and administrative changes. Training in e-filing is included now as part of the Process Based Training (PBT) in IRS Pub 4491.

Alternative Training Options are available. Refer to the Volunteer ShareNet Training section and the document “Alternative Training Options” for details.

Counselor training includes a clear understanding of scope. Form 13614-C serves as a vital screening tool to identify at an early stage whether a return can be prepared. The form is to be completed by the taxpayer and Counselors are to be trained in its proper use.

Counselors are required to complete a minimum amount of classroom time as directed by the SC and TRS, pass the required IRS certification tests, and accurately complete at least four problems from the workbook (IRS Pub 4491-W) in order to be certified to prepare taxes for clients.

The IRS test may be taken at home or in class at the State Coordinator’s discretion. Link & Learn and TaxWise Training (also known as SFS University) may also be used as an alternative tax law teaching tool. Taking the test via Link & Learn should be encouraged. For those not using Link & Learn graded Counselors’ tests will be returned to them. The use of PBT materials provided by the National Tax Training Committee is recommended to supplement other PowerPoint trainings that Instructors and District Coordinators use to present program policy and administrative procedures.

Tax training materials, including tax forms and publications provided by the IRS, National Tax Training Committee, state taxation agencies are to be used. Use of supplemental or non-standard materials is not cost-effective and is not reimbursable. Refer to the *Policy Manual* section on reimbursements for more details.

Program policy and administrative material is provided by the National Office. Tax-related state material is usually provided by the state taxation agency upon request.

District Coordinators and/or Local Coordinators work with Instructors, and the Training Coordinator, to arrange training locations, schedules, and the delivery of materials and notify Counselors. Detailed information about Counselor Training classes will be found in Training Guide.

2.7 *Quality Review Training*

Quality review has been a program standard for many years. When done correctly and consistently, quality reviews improve the return accuracy, resulting in fewer rejects and more satisfied clients. A process for Quality Review is an important part of training for any Counselor expected to perform the QR function. A PowerPoint QR training presentation is available on the Volunteer ShareNet in the Training section for use in Counselor classes. This presentation will be updated in time for Counselor training. Refer to section 4.4 for additional discussion of Quality Review.

3. VOLUNTEER CERTIFICATION AND ASSIGNMENTS

3.1 *All Volunteer Certification*

As discussed in section 2, all volunteers should receive certain training. Volunteers who have failed to pass either the original tax law test or the retest or who have chosen not to pass the test are not eligible for tax law certification. They may, however, serve as Client Facilitators (CF) or in other non-counselor roles, in which case their names and positions must be submitted to the IRS and the state Administration Specialist (ADS). As set forth in policy the volunteers must also attend Policy and Procedure and IRS Standards of Conduct training sessions, pass the IRS Standards of Conduct test, and sign the Volunteer Agreement (Form 13615).

3.2 *Counselor Certification*

Counselors (including leaders who carry the Counselor designation) certify by satisfactorily passing the IRS test, standards of conduct training, and signing the IRS Form 13615. They also must complete any additional training required by their supervisor or others in their chain of command.

Tax law training may be accomplished by self-study using IRS Publications 4491 and 4491W, formal classroom training, or a combination of both. It is recommended that each prospective counselor should complete at least four tax problems to be reviewed by a designated leader, as part of AARP Tax-Aide training.

Late recruits, even those received during the season, and those volunteers who did not pass the tax law test may be Client Facilitators at the site if they missed tax training, but they must still pass the IRS Standards of Conduct Training and sign the IRS Form 13615. Late recruits may be allowed to prepare taxes for taxpayers, even if they miss training, by completing self-study and working closely with a seasoned Counselor once they have completed the certification requirements.

From the state level, the typical process flows as follows. (Your state/split-state may have other volunteers managing the process): The TRS is responsible for training and certifying Instructors. Instructors are responsible for training and certifying other volunteers. All certification results are reported to the ADS. The ADS ensures that certification results are sent to the IRS SPEC office and to the National Office by the third business day in February of each year.

The test answers (Pub 4189) can be ordered by the TRS for their state from local IRS's Relationship Manager after becoming certified by passing the test or using the IRS "Link and Learn" and providing the results to the Relationship Manager. The Relationship Manager may also grade the TRS' test when requested.

The TRS or their designee will provide instructions on where and how many booklets are to be shipped. If the TRS or state designee needs the answer sheet and does not receive it from the IRS Territory office, e-mail AARP National office staff taxaide@aarp.org for a copy.

3.3 Certification Tests

Tests may be taken manually using IRS Publication 6744 or by using Link and Learn on the IRS website. Tests taken using Pub 6744 must be graded by an Instructor certified in the current year's taxes. The volunteer will transfer his/her answers to the test booklet answer sheet, sign the form 13615 found in the test booklet and give these items to the Instructor.

Tests taken using Link and Learn are scored by the software program. The volunteer will print and sign the form 13615 when his/her tests or retests are completed; the scores and a pass/fail indicator will print on the form. These will be given to the approving official (Instructor or other certified designee). Instructors may order Publication 6744 test/retest answer sheets through the local IRS-SPEC territory office or Training Specialist, after they have been certified for the current year's taxes. If the TRS or state designee does not receive the answer sheet from the IRS Territory office, e-mail AARP National office staff taxaide@aarp.org for a copy.

3.4 Volunteer Standards of Conduct Agreement Form 13615

The Instructor or designee will sign and date the volunteers' completed Form 13615, and communicate the test results to the state's Training Specialist, State Coordinator and ADS. This includes certification for all volunteers regardless of position. Many of states communicate certification through an emailed worksheet.

3.5 Certification Notification

The Instructor may issue the volunteer's AARP Foundation Tax-Aide name badge to a newly-certified volunteer. Optionally, the IRS form 13645 certification card may also be issued. This card should be completed with the volunteer's name, tax year, Authorizing Official's signature, and on the reverse side cross out all levels of certification not completed. The name badges should identify the counselor by first name only, and is to be worn by the volunteer while working at a site.

3.6 Counselor Assignment

The District and/or Local Coordinator assigns volunteers to the sites based on program requirements and not on Counselor preference. Due to significantly increasing mileage expenses for volunteers, LCs (and DCs) should consider how far volunteers must drive to the assigned

site. Special site assignments for shut-in visits, isolated locations, foreign languages, and other special events may occur. At least two Counselors must be assigned to sites to ensure quality review of all tax returns.

New Counselors are placed with experienced Counselors for support and encouragement. If Counselors cannot fulfill their assignments, it is essential that they arrange for certified substitutes or contact their supervising Coordinator in advance.

4. **SCOPE OF PROGRAM AND QUALITY**

4.1 *Scope of Program*

The IRS Publication 4491 (VITA/TCE Training Guide) includes a sample of the form 1040 with notations on line items that are in or out of program scope. The AARP Foundation Tax-Aide In and Out of Scope Poster is located on the Volunteer ShareNet in the Training section.

In addition to the Basic, Intermediate and Advanced levels of testing Counselors may optionally have been certified in other approved areas of tax law; in particular the health savings account (HSA) deduction and cancellation of debt (COD). If a taxpayer presents a return having items that are not in the scope of the program the Counselor must refer the taxpayer to a non-specific paid preparer or to the IRS. An example of a tactful phrase is “I’m sorry, we are not trained or certified to assist with returns that have (this item)” and, “It may be to your benefit to use a paid preparer with this item on your return.”

4.2 *Same Sex Couples/Domestic Partnerships*

If the State Coordinator has determined returns for same sex couples/domestic partners are not in scope for their state, the Counselor must refer the taxpayer to a non-specific paid preparer or to the IRS. An example of a tactful phrase is, “I’m sorry, but because of [California’s] complex tax laws we are not trained or certified to assist you with the state return.”

4.3 *Amended Returns*

In an ideal situation, a taxpayer will bring a return to be amended back to the same site where the original was created. Using the software for the appropriate tax year, restore or retrieve the original return. Add the form 1040X (and the State’s amended return form if applicable); check the box on the amendment form(s) before making any changes to the original tax return.

If the original tax return was self-prepared, or the backup is not available to restore, the original will need to be reconstructed, including errors. After ensuring that this version matches the original, follow the same process as for a return that was retrieved or restored.

4.4 *Quality Review*

The Quality Review process is described in detail in IRS Publication 4491 (VITA/TCE Training Guide).

The most important starting point of a Quality Review (QR) is the Intake/Interview & Quality Review Sheet, IRS Form 13614-C. Even though a client's information may have been carried-forward from the previous tax year, the QR person should proofread names, addresses, birthdates and other information on the front of the form. Forms W2 and 1099 may also have been carried forward; it is critical to review the EINs and payer addresses as they might have changed.

When the review is complete, the QR person will enter their initials on the appropriate form in the software program. The QR person should create the e-file and print the return. Local procedures may vary at this point; the QR person might review the return with the taxpayer or have the original preparer finish this process.

Quality review helps volunteers learn from one another as well as ensuring an error-free return for each taxpayer. It makes the job of the ERO more effective and easier as fewer returns are rejected. Also, when using carry-forward data; it helps to assure that the information is correct for the Counselor and quality reviewer next year.

Use of Form 13614-C to aid in the quality review process is included in the counselor training.

There are several ways to perform a quality review. When e-filing, it is strongly recommended that the quality review take place at a computer. Quality reviews done from a printed return do not identify e-file errors which can lead to rejects and waste paper and ink if a return needs correcting. Depending on the size of the site and the availability of equipment, there are two general methods for performing a quality review on an e-file return:

In the first method, the return is moved to, or in TWO opened in, a separate quality review computer or done on the server at network sites. If not on a server, the return is copied (using the "Backup" feature) from the preparer's computer via removable media. It is then restored to a second computer where the quality review is completed and an e-file is created. The return is then printed and reviewed with the client by the quality review Counselor.

In the second method, the return remains on the preparer's computer and the quality review is completed there. A second Counselor (or other certified volunteer) sits at the preparer's computer to quality review the return, create the e-file, print the return, and explain it to the client. With this method, some sites designate one or more Counselors to exclusively do quality review on all returns, while other sites have counselors who switch places to quality review one another's return.

Appointment of "Designated Quality Reviewers" is recommended. These should be experienced Counselors whom the DC/LC consider to be best informed on tax law and the TaxWise program. Generally, first year Counselors should not be performing quality review.

4.5 *Extended Service (Out-of-season assistance)*

Please follow the policies, including reimbursement policies, related to extended service as set forth in the *Policy Manual*. Assisting new taxpayers out of season is not required or expected, nor is it reimbursable. Assisting taxpayers the program helped during the season (such as helping a taxpayer who visited a program site deal with an IRS inquiry is strongly encouraged and a reasonable level of service. There are, however, strict reimbursement guidelines for such assistance.

4.6 *Non-Federal Tax Preparation Service*

Please refer to the *Policy Manual* for guidelines for helping taxpayers with non-federal tax preparation service. Examples of non-Federal service include assisting a client with applications for services or reduced utility bills; where training and certification are not required.

4.7 *Local Coordinator Responsibility*

Local Coordinators have many references available on the Volunteer ShareNet to ensure they are fostering a professional and congenial atmosphere at the site, and are following security policies. These references include the Local Coordinator Digest, Client Service Provider Digest, this Operational Guidelines, Policy Manual (found on the Volunteer ShareNet under Manuals Policies and Procedures) and the Incident Review Protocol documents in Appendix F and G of this document and in the Manuals, Policies and Procedures section of the Volunteer ShareNet.

5. STANDARDS OF PROFESSIONALISM

The AARP Foundation Tax-Aide Standards of Professionalism (see *Policy Manual*) are the policy statements related to the appropriate treatment of taxpayers and other volunteers. Together with the IRS Standards of Conduct, the Standards of Professionalism outline basic expectations for volunteers. All volunteers, regardless of position, are required to successfully complete the IRS Standards of Conduct Training that is included in the IRS training materials, and to complete the IRS Form 13615. If, at any time, a volunteer violates the Standards of Conduct or Standards of Professionalism the DC shall be notified of the circumstances and shall determine whether the individual needs to be removed from the position, retrained, or other action taken. The supervisor will complete an Incident Report in accordance with Section 7.8 and forward it to the DC for submission per the instructions.

6. INTERACTIONS WITH THE TAXPAYER

6.1 *Taxpayer Information and Responsibilities*

The document “Taxpayer Information and Responsibilities” must be available at the site for taxpayers. A copy is available on the Volunteer ShareNet in the Manuals, Policies and Procedures section in the Incident and Emergency Procedures folder. 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 clip-board along with the IRS Intake/Interview Form
- Post a copy at the entrance to the site
- Find another cost effective method to make the document available to taxpayers.

The document will also be available on www.aarp.org/taxaide if taxpayers would like a copy.

7. SITE OPERATIONS

7.1 *Boundaries for states and districts*

7.1.1 AARP Foundation 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, with multiple AARP Foundation Tax-Aide “states”, sometimes called split-states, within their geographic borders. In all cases, the state/split-state boundaries must encompass entire 5-digit zip codes and should be clearly understood by all volunteers and delineated by the responsible supervising coordinator. These boundaries are stored within the national database (*VMIS*) and impact site records and activity reporting. Any changes to these boundaries should be communicated to the National Office to ensure that the national database is updated in a timely manner.

7.1.2 Within states/split-states, State Coordinators may organize into whatever geographic districts will provide the most efficient, equitable, or manageable division of all the sites within their states. Generally, a district is the responsibility of one District Coordinator. District Coordinators divide their district into workable entities for assignment to Local Coordinators.

7.2 *Site Selection*

7.2.1 AARP Foundation Tax-Aide sites generally are selected by DCs/LCs, since they are most familiar with convenient locations. They are responsible for securing as many sites as necessary and assigning the appropriate number of Counselors as determined by the potential target population in the area and the availability of Counselors.

7.2.2 Because the target population for AARP Foundation Tax-Aide assistance is low- and moderate-income taxpayers with special attention to those age 60 and over, sites should be located in communities where they are most accessible to these taxpayers. Although a coordinator is free to select any available location as a site, there are several important criteria to consider, including the needs of older adults and persons with disabilities. When securing sites, the ***free and voluntary aspects*** of the program should be emphasized and the ***space must be provided rent-free***. Assistance should be provided at a public place, but where privacy will assure confidentiality. Counselors must provide service only at a designated site and never away from a site such as in their own homes. Specifically, an AARP Foundation Tax-Aide site should be:

- Set up in public places convenient to the target population and accessible to persons with disabilities.
- Convenient to public transportation and/or parking.
- Conducive to providing privacy.
- Well-lighted, with tables and chairs provided.
- Accessible to restrooms.
- Internet availability is preferable.
- Willing to post AARP Foundation Tax-Aide literature to inform taxpayers of the service and to direct them to the assistance area.

7.2.3 Once a site has been secured, Coordinators should attempt to keep it on a continuing basis for each tax season. For example, banks and savings and loan organizations will frequently recognize the public relations benefits of providing space, and may offer sites in several of their branches. Many libraries and senior centers have large conference rooms and view the program as a good fit for their community service mission. Hospitals that have senior programs are usually very willing to make space available. However, coordinators should attempt to secure several sponsors in an area, dependent upon taxpayer demand, rather than rely on a single business or organization with multiple locations.

7.2.4 Proof of insurability can be provided to aid in negotiating access to a new or continuing site. The AARP general business insurance covers all AARP Foundation Tax-Aide business related activity. The Certificate of Insurance for site liability confirms that the AARP Foundation will hold harmless the site in accordance with the insurance coverage provided by AARP. Requesting this certificate is optional. If a certificate is needed for a site, contact your District Coordinator or utilize the “Request for Certificate of Insurance” on the “Other Information” tab of the Site Information Management Web tool on the Portal. Certificates of insurance cover the time period from July 1 through June 30.

7.3 *Isolated Locations*

AARP Foundation Tax-Aide is proud of and will continue to support volunteers’ long standing dedicated service to rural taxpayers. However, service to the most rural/isolated locations may not be required on a weekly basis; nor shall one-person sites ever be established. Therefore, ***other cost-effective options*** should be considered. Refer to the *Policy Manual* section on reimbursement for policies related to high mileage costs associated with travel to and from isolated locations. Ideas to provide service and manage related costs include:

- Sending a team of two or more Counselors several times during the season.
- Assessing availability of service in nearby towns or by other providers.
- Requesting that persons be brought to the nearest site by senior van, carpool, etc.
- Referring the taxpayer to a local or nearby IRS service center, especially if the return is out of scope or the tax situation difficult or controversial.
- Referring the taxpayer to the IRS website, where they can access options for them to prepare their own return online and e-file it.
- Exploring alternative site models

7.4 *Site Management*

With electronic filing, the development of larger sites is strongly recommended. Consolidation of smaller sites into larger sites is a major goal for effective e-file site administration and requires effective leadership at the local, district, and state levels. DC/LCs should still consider the effect of removing sites from local communities or areas where access is limited. Larger sites provide:

- better utilization of computer resources and volunteers,
- more tax and computer on-site expertise,
- more options for quality review of all returns, especially using designated reviewer(s),
- greater visibility to the public and easier word-of-mouth referrals.
- an opportunity for using Local Area Networks (LANs) to improve productivity and security

7.5 Site Identification Numbers (SIDN)

Each site has a unique nine digit SIDN (which is issued following an IRS SPEC numbering system that uses the format shown below). The state's Administration Specialist (ADS) assigns the SIDNs and maintains this information. The IRS and the Tax-Aide National office uses the SIDN to count the number of federal returns e-filed at a site. The SIDN is constructed as follows:

Position 1: S

Position 2 & 3: IRS Territory

Position 4: (always 0)

Position 5: AARP Foundation Tax-Aide site (always 5)

Position 6: Split-states or states that share IRS Territories use this position to differentiate SIDNs within and between states.

Position 7-9*: Assigned by the ADS to indicate district and site

Each split-state maintains their individual numbering protocol for SIDN positions 7-9. In order to preserve historical site activity information, once assigned, SIDNs must never be changed. Never change existing SIDNs for sites operating in re-numbered IRS territories and or realigned Tax-Aide states and/or districts. The VMIS site record has a unique District field which can be used to filter/sort reports by district.

7.6 Site Information

It is critical that site information (dates open, times of operation, location, etc.) be recorded correctly and timely in *VMIS* so that the AARP toll free number, website, and the IRS can accurately refer clients to sites. In addition, current and accurate site information in *VMIS* promotes easier activity reporting during the tax season. A current list of active sites can be requested from the state ADS. DC/LCs are required to keep the site information in *VMIS* current by updating it using the Portal Site Management application (see Section 11.4.1.2).

In September, the National Office gives a complete listing of all sites in *VMIS* to the IRS to refresh the IRS *SPECTRM* system. After this initial feed of information, weekly updates are sent electronically to the National IRS *SPECTRM* database administrator. The IRS database administrator in turn updates *SPECTRM* with any changes that were made to the sites in *VMIS*. Refer questions regarding site lists to your state ADS.

7.7 *Emergency Response*

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 which may include but are not limited to: (1) Natural disasters or other local situations, (2) Accident or sudden illness of a volunteer or client, or (3) an angry or hostile individual.

Procedures for responding to these situations and formats for the required reporting are included in Appendix F and G and in the Incident and Emergency Procedures folder of the Manuals, Policies and Procedures section of the Volunteer ShareNet.

7.8 *Incident Review*

An Incident Form should be initiated by a Local or District Coordinator when a volunteer or taxpayer has been involved in a situation which needs supervisory attention. This may include injury, property damage, violation of Standards of Professionalism or Taxpayer's Information and Responsibilities or a complaint that involves allegation of inappropriate action. More detailed instructions and the Incident Protocol can be found in Appendix F and G or on the Volunteer ShareNet in the Manuals, Policies and Procedures section in the Incident and Emergency Procedures sub-folder.

7.9 *Site Schedules*

7.9.1 Tax assistance services may be set up by the coordinator based on walk-in service, prior appointment, or a combination of both. Other scheduling arrangements require approval. Refer to the *Policy Manual* Section 7.1 for details. Appointment basis requires that a volunteer, or a person at the site, receives the calls and schedule appointments from an advertised telephone number. A schedule is arranged for the best time and place for the taxpayer to see a Counselor. It is wise to remind the taxpayer in advance what documents are needed. Missed appointments, or failure to bring the necessary documents, result in lost time and frustration for all concerned. If a site is a walk-in site, priority must be given to those 60 and older in accordance with IRS grant provisions. Judicious scheduling can eliminate long waits and provide for a smooth operation.

7.9.2 At sites, a sign-in sheet (listing taxpayer name only; no other identifying information may be requested) is used to establish the sequence of interviews and record the assistance provided for reporting purposes. One volunteer may direct the taxpayer to a waiting Counselor or indicate a less busy time at a later date if all the Counselors are busy.

7.9.3 In an effort to minimize the costs related to mileage, yet still provide services to the taxpayers, sites that have a limited number of clients should schedule those hours in large blocks of time. For example: rather than having a site open for four hours each week during March, it could be open three days during the month for five or six hours at a time. Days a site is open is determined by the site and volunteers' availability and the demand for taxpayer service in the

area. Assignments, schedules, and appointments should be given to the Counselors as early as possible and publicized to the community appropriately.

7.10 Taxpayers with Disabilities

AARP Foundation Tax-Aide sites have a responsibility to take **reasonable steps** to assist taxpayers who have disabilities that make it difficult to access services. Site volunteers should not tell a taxpayer that they cannot assist, or that he/she must go elsewhere to get services.

Under the Americans with Disability Act (ADA), tax sites should first identify what “accommodation” the taxpayer is requesting, and then evaluate how they will respond. Refer to Appendix E for guidance in helping taxpayers with disabilities.

7.11 Foreign and American Sign Language assistance

Foreign Language assistance is offered at some sites. Local leaders are encouraged to recruit individuals with foreign language skills to serve those in the communities populated by individuals with limited English language skills. Depending on the community, Counselors may be able to offer services in different languages, including American Sign Language (ASL) for the hearing impaired. This service should be publicized at the site if at all possible. Taxpayers may also provide their own interpreters; however, the program does not pay for interpreter services except, and only as a last resort, for ASL for the hearing impaired in compliance with the Americans with Disabilities Act (National Office **approval is required in advance** of contracting paid ASL service). If a taxpayer approaches a site regarding ASL service, the LC needs to ask for a specific statements from the taxpayer so that the LC may address the following:

- What accommodations is he/she requesting as a result of this disability?
- Would it be acceptable to communicate via written notes, and if not, why not? (the client might not be a good reader, or doesn't read English well)
- Is there a family member or other community member who has assisted the person in the past to interact with the community? If so, is that person acceptable now? If not, why not?
- Would it be acceptable to have a volunteer (from a church, etc.) provide the interpretation? Has there been one used in the past that would be helpful?
- Is there a deaf university or school in the area that he/she has used in the past to provide a volunteer?
- What sign language does he/she prefer (there are different types)?
- If it takes some time to set up an acceptable accommodation is he/she willing to wait to file their taxes? (it could take up to 30 days to find/schedule the right alternative)
- What does he/she suggest as the best alternative?

Once these questions are answered, it may be important to discuss options through the leadership chain to the National Office, especially if the solution is not apparent. Email taxaide@aarp.org

to include an Assistant National Director in the discussion. National may help you find a volunteer in the community if that is the best solution. Other options to consider include the use of “Deaf Tax” from the IRS (done by TYDD telephone) or determine if there is a local professional who is willing to volunteer his/her time.

8. CONFIDENTIALITY AND SECURITY OF TAXPAYER DATA

It is important that this section of the *Policy Manual*, which also appears in the *Client Service Provider Digest*, be reviewed with all volunteers as the confidentiality and security of taxpayer data remains as one of our greatest challenges and greatest strengths.

9. E-FILING OF TAX RETURNS

9.1 The process for e-filing tax returns is a detailed one and will depend significantly on the site at which a volunteer works. Please refer questions to your supervisor and be sure that each site has a process in place that ensures all returns started are tracked to resolution. Resources include:

- ERO Training, which can be found on the Volunteer ShareNet in the Training section in the Training Documents sub-folder.
- IRS Publication 3189, *Volunteer e-file Administration Guide*

9.2 Obtaining an EFIN

Effective October 1, 2012, IRS e-file providers and applicants will be required to submit their IRS e-file applications online. The paper application option, Form 8633, Application to Participate in IRS e-file Program, will be discontinued. As a result of the elimination of the paper application, providers and applicants will be required to register for e-Services in order to revise or submit an e-file application online.

Registering for e-Services is a two-step process. Step one is to register on-line which includes providing personal data for authentication of the user's identity. This application is available at www.irs.gov website on the Tax Professionals tab. Click on "e-Services for Tax Pros." Each individual listed as a Responsible Official (RO) must register for e-Services in order to access their e-file applications. Step two is a confirmation code that will be mailed to the applicant's address within seven to ten business days. The applicant must confirm the registration within 28 days to complete the registration. If an RO has an EFIN and is unable to access e-Services they should contact their local SPEC office.

The IRS is also recommending that each volunteer EFIN include two Responsible Officials (RO). The second RO should be added to existing EFINs and included on applications for new EFINs.

10. REIMBURSEMENT

Reimbursement is provided for reasonable program expenses as set forth in the *Policy Manual*. Volunteers can request reimbursement using:

- The FAST reimbursement system (the preferred method for mileage expense and flat rate reimbursements) which can be found in the AARP Portal in the Reimbursements section. Instructions for using the FAST Reimbursement system are located on the Volunteer ShareNet in the Portal Applications Support section and Reimbursement subfolder.
- A paper expense statement, which can be ordered via the AARP Portal in the Program Material section.
- A spreadsheet expense statement (non-leader and leader versions) which can be found on the Volunteer ShareNet in the Forms section and the Resource Material subfolder.

11. PROGRAM ADMINISTRATION (NEW)

11.1 *Program Communications and Chain of Command*

Communication is a strength of the program. Many formats are used, including meetings, reports, conference calls, individual calls, letters, memos, the newsletter (*Happenings*), email, Volunteer ShareNet, and visits. The purpose is to ensure effective dissemination of information, monitoring of operations, and evaluation of performance and activities.

11.1.1 Chain of Command

The chain of command should be utilized in communications, particularly to the National Office. Policy and procedure questions should be directed to the supervising volunteer Coordinator. Directions and policies flow down through the chain of command, National Office information requests flow up to the National Office and communications flow in all directions. Each level in the program helps the next higher and lower management levels stay on message.

Complaints about the IRS or AARP Foundation Tax-Aide operations should also be directed to the volunteer's supervisor, with a request that it be referred up the line, in order for everyone in the chain of command to be 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 then reporting is required per Section 7.7 and Appendix D.

11.1.2 Other Communication Channels

Regional and State Coordinators are expected to develop communication systems to share information with local volunteers at the appropriate level. In addition to the Portal and chain of command, the National Office also communicates with coordinators and Instructors on current program developments and procedures through conference calls, memoranda, *Cybertax*, Tech Bulletins, the newsletter (*Happenings*), the manuals, guides and digests, and other program materials. Courtesy copies of local email exchanges to the National Office are usually unnecessary. *Happenings* issues are sent annually to all volunteers. *Cybertax* is posted on the Volunteer ShareNet and emailed to all volunteers. State level conference calls and webinars may be arranged utilizing procedures described in the *SC Guide*.

11.2 *Ordering Program Materials*

State and district procedures should be followed when ordering program materials. Many states have designated volunteers to order IRS training materials and/or AARP Foundation Tax-Aide materials. Please refer questions to your volunteer supervisor.

11.2.1 Ordering IRS Materials

- Volunteers responsible for ordering site and/or training products can use the fillable PDF Form 2333V to submit their orders to the IRS electronic product ordering system known as CAPS. IRS Form 2333V, Volunteer Program Order Form, is emailed to volunteers with an email address in CAPS during the month of September. If you do not receive the electronic order form, contact your IRS Relationship Manager. SPEC's online ordering application is normally available mid-September of each year. SPEC training products are listed on www.irs.gov keyword search "Volunteer Training Resources".
- The electronic Form 2333V may not be the best way for the Training Specialist or their designee to order IRS training materials. Form 2333V only permits one mailing address. For districts where centralized orders are submitted for all training materials and distributed on the first day of class, then the 2333V is appropriate. However, if a district/split-state has one person ordering for multiple volunteers with the intent that the materials are sent directly to each volunteer's home, then the IRS Relationship Manager may have a "pre-populated spreadsheet" that can be used. The volunteers designated to place training material orders should request this spreadsheet from their IRS Relationship Manager. This pre-populated spreadsheet includes all AARP Foundation Tax-Aide volunteers for a given state and may not be available by Tax-Aide district or split-state.
- The IRS may also ship training packages (IRS prefers Publication 4480) to new Counselor recruits if their name and address is provided to the local SPEC office. Those choosing this option should be aware of the shipping schedule for these materials to insure that the materials are received on time.
- Districts may also bulk order training packages from their local SPEC offices, generally by email. Provide a name and shipping address. Again, be aware of the shipping schedule and order early enough to have them when you need them.

11.2.2 IRS Training Materials

The IRS asks for all volunteers to consider using Publication 4480 to save on printing and shipping costs.

- **Publication 4480 - Link & Learn Taxes Kit** consists of a CD Rom student training guide (Publication 4491); the exercise workbook (Publication 4491-W); *Volunteer Resource Guide* (Publication 4012) which should also be used at the site; and Form 6744 - Test/Retest.
- **Publication 4491 - Student Training Kit** consists of the *Student Training Guide* (Publication 4491), workbook (Publication 4491-W), *Volunteer Resource Guide* (Publication 4012), and Form 6744 - Test/Retest.

11.2.3 IRS Site Materials

Refer to Policy Manual, Section 7, for a list of required IRS publications. Below is a listing of the IRS publications that are not used by the AARP Foundation Tax-Aide program and **should not be used** to provide tax assistance services. This listing is not considered to be an all- inclusive list, and volunteers are encouraged to ask their supervisor for additional clarification as necessary:

- Publication 730 Important Tax Records Envelope
- Publication 1084 Site Coordinators Handbook

The IRS is working to reduce waste and appreciates efforts made to order materials accurately to meet needs.

11.2.4 Ordering Tax Preparation Software

- All software orders must be placed with the IRS Territory Office beginning in September and can be accepted through the end of January. The Technology Specialist or designee is responsible for providing information needed by the Territory Office in a timely manner. Software orders are filled on a first-come, first-served basis. Acknowledgement of each order is sent via email to the contact identified in the original order and shipment usually begins in late November.
- Before a TaxWise software license order can be placed into the IRS system each site ***must be designated as an active, e-file site in the AARP national database, VMIS, and have an EFIN associated with the site that will be using the software.*** The e-file designation should be entered by the ADS when establishing the site in VMIS and may be updated by the DC or LC using the Web-enabled Site Management System (Portal). Once entered into VMIS, the site information will be automatically communicated to the IRS for entry into the IRS-*SPECTRM* system. ***The IRS Territory Office cannot update the e-file designation for you.***
- The volunteer ordering the TaxWise software license should be aware, when placing the order, to reference the correct SIDN, due to its impact on Activity Reporting. Software that is not accurately assigned to an SIDN will result in e-file counts being initially misapplied in the activity reporting system and will require ADS intervention to resolve.
- If using the TaxWise Desktop version, one EFIN may be used to transmit returns for several other SIDN's, for example, a District computer transmitting returns for several local sites must be registered with the IRS as an exception 3 site or the site must request a Transmit Code (XMIT Code) for that EFIN when placing the order.

- If using the TaxWise Online version, the software order can specify Publisher/Subscriber relationships in order to send return templates and print sets to sites within their state or district.
- Software orders will be stopped by the IRS system if the EFIN had less than 35 accepted returns during the prior season. A statement of justification for reordering software for these minimal production sites (1-34 accepted returns) must be sent from the State Coordinator to the Regional Coordinator. Both must endorse that justification before it can be submitted by the Regional Coordinator to the National Office. The National Office will send it to the IRS in Atlanta for consideration. If approved by IRS SPEC, the order will be accepted by the Territory Office for processing. ***If the site had zero accepted returns, the EFIN has been blocked and no order can be placed regardless of justification.***

11.2.5 Counselor AARP Foundation Tax-Aide Materials (order by November or early December)

- All Counselor supplies, e.g. name badges and *Client Service Provider Digests*, should be ordered according to state and local practices in advance of the training classes.
- The preferred and most expedient method to order Tax-Aide supplies is to order from AARP Fulfillment using the Online Material Ordering System in the Portal Program Material submenu. Those orders will be acknowledged by email and will be immediately placed for fulfillment. A traditional printed order form is also available on the Volunteer ShareNet in the Forms area under Administrative Materials. If you use this version, you can FAX it to 703-541-5921 or 703-541-5922 or attach it to an email addressed to fulfillment@aarp.org. Please note that some items are only available in electronic format and are indicated as such on the form.
- Only order actual quantities needed for the coming tax preparation season.. ***Do not over order.*** Because UPS is used for many shipments,P.O. boxes are generally not acceptable. If a street address is not available, provide a phone number for UPS to use to arrange delivery.
- Materials are revised by the National Office typically by late November. Wait for the Instructor Letter and/or emailed Administration Kit to notify Coordinators to begin ordering materials from AARP Fulfillment.

11.3 Volunteer Information Database, Applications, Rosters/Reports

11.3.1 The operation of the AARP Foundation Tax-Aide program is supported by a database and several supporting electronic applications (systems). The database information is provided

to program leaders in the form of reports to help them analyze program performance and to the National Office to communicate with the public and volunteers and comply with grant reporting requirements.

11.3.2 Volunteer leaders are expected to maintain accurate data in support of the AARP Foundation Tax-Aide program and to use Portal applications provided to facilitate reporting.

11.3.3 Volunteer Management Information System

The database, Volunteer Management Information System (VMIS), holds information on volunteers, service sites, activity counts, and prospective volunteers. The chart below identifies how the data is used to support AARP Foundation Tax-Aide operations, printed reports that are available, and the applications (systems) available to district leaders to maintain the data. The state ADS has access to all data. VMIS reports can be run by the ADS, SC, NLT, and the National Office. Prospective Volunteer Specialists can create recruitment-related reports in VMIS.

VMIS Data	How Data is Used	Supporting Application
Volunteer	<ul style="list-style-type: none"> • Generate Counselor Flat Rate forms • Verify volunteer reimbursement requests • Volunteer mailings - and emails • Service recognition 	<i>Currently, for security purposes, the ADS is the only volunteer with access to all volunteer data. However volunteers can update their own phone number and address using UpdatePprofile at the top of the welcome page.</i>
Site	<ul style="list-style-type: none"> • Order tax preparation software • AARP Site Locator • Control access to activity reporting and site management systems 	Portal Site Management System
Activity Counts	<ul style="list-style-type: none"> • IRS compliance reporting • Support funding requests • Manage program 	Portal Activity Reporting System
Prospective Volunteer Applications	<ul style="list-style-type: none"> • Reduce cycle time from prospect to PVC/ split state • Track prospect status • Enhance transfer of volunteer information to VMIS 	Portal Volunteer Recruitment System

11.4 *The AARP Foundation Tax-Aide Volunteer Portal*

The AARP Foundation Tax-Aide Volunteer Portal is intended to be an all-encompassing information resource for AARP Foundation Tax-Aide volunteers. It combines the documentation and information of the former Extranet, along with the applications for Activity Reporting, Site Management, Material Ordering, Recruitment, and Reimbursements. The Portal has the advantage of being a single and secure data source accessible through the use of an email address ID combined with a password (either assigned by the national office or initially determined by volunteers on registration). Volunteers access applications and data according to their titles. The Portal provides consistent presentations of forms, tools and interfaces for data entry and reporting.

Volunteers access the Volunteer Portal to register or log-in at <https://volunteers.aarp.org>.

Portal registration requires the volunteer's contact information including an email address (preferably the same as is recorded in the volunteer's VMIS record), birth date (as an identifier in the event of a lost password), and Volunteer ID number. (New volunteers are not eligible to use the Portal until they are registered in VMIS and have an assignment.)

The table below lists current Portal applications and the volunteer titles with access to individual components, each of which is described in later paragraphs of this section.

	State Management Team (SMT)						District Management Team (DMT)							Leader (Other)		Non-Leader			
	SC	ADS	TCS	TRS	PCS	PVS	Sr. DC	DC	LC	AC	TC	TRC	CC	INS	SCO	ERO	COU	CF	NC
My Preferences																			
Recruitment																			
▶ Add Prospective Volunteer	X	X				X		X		X									
▶ Review Prospective Volunteer	X	X				X		X		X									
▶ Display Activity Summary	X	X				X		X		X									
Sites																			
▶ Update Site Information	X	X						X	X										
▶ Report Site Activity								X	X										
Program Material																			
▶ Order Material	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
Volunteer Records																			
▶ Update Address	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
Reimbursements																			
▶ My Reimbursement	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
▶ Review Approve Mileage	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
▶ Review/Approve Flat Rate	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
ShareNet																			
▶ Hot Topics	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
▶ ERO Bulletin	X		X								X					X			
▶ Forms	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
▶ General Program Communication	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
▶ Leadership Development	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
▶ Manuals Policies and Procedures	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
▶ Portal Application Support	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
▶ Operations ADS and PVS	X	X				X													
▶ Recruit and Promote	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
▶ TCS Bulletins and Tasks	X		X																
▶ Technology Bulletins	X		X								X								
▶ Technology Hardware	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
▶ Technology Software	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
▶ Training	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

As of May 2012

11.4.1 Applications (Systems)

Currently there are seven applications (systems) available to volunteer leaders via the Volunteer Portal, as noted below, to assist them in reporting and maintaining AARP Foundation Tax-Aide information and ordering AARP Foundation Tax-Aide materials. Below is a brief description of each application.

11.4.1.1 Volunteer Recruitment System (Portal - Recruitment - Add/Review/Display Activity Summary)

The Volunteer Recruitment System was implemented to make volunteer recruitment easier for prospective volunteers and for those volunteers who manage the recruitment process.

This system, and the accompanying processes, help reduce the cycle time from prospect self-identification to routing to the correct PVS/Split state; provide accurate contact information; and allow states to track prospective volunteer's status. Reports are available to provide information about sources of new volunteers, the response time to contact prospective volunteers, and other data of interest to leaders.

The accompanying processes include:

- Prospective volunteers complete an online application found at the AARP.org web site.
- Submitted applications are stored in VMIS and generate an automatic email to the state PVS, SC, and ADS notifying them of the new applicant.
- Based upon the state's defined process, the designated volunteer can re-route the prospect data to the appropriate district. This step generates an automatic email to the DC/AC notifying them of a new applicant in their district. (Each AC appointed by a DC has the same access to the Prospective Volunteer Recruitment System as does the supervising DC. A DC may appoint more than one AC.)
- The District Coordinator can view the prospective volunteer's application and update their status using the Volunteer Recruitment System.

All prospects, locally or nationally recruited, who become new volunteers must have a prospect record in the recruitment system and DCs must identify those prospect records with the appropriate status to indicate that they have met all qualifications to become program volunteers. ADSs must convert all new prospective volunteers using the VMIS Process Prospect functions and record a supervisor name and assignment with notice to the supervisor of the new volunteer's ID number.

Training on using the Volunteer Recruitment System is available on the Volunteer ShareNet under "Portal Applications Support" in the subfolder "Recruitment".

11.4.1.2 Site Management System (Portal - Sites - Update Site Information)

The Site Management System permits Local Coordinators and District Coordinators to view individual records for the active sites assigned to them and, **in selected fields**, update the information directly themselves. An additional feature provides an easy means to request a Certificate of Insurance for delivery to site hosts. The system is available to SCs, DCs, LCs, and ADSs.

After selecting an individual site, the detailed information for that site is visible in a series of individual “tabs”. All fields related to the site currently in *VMIS* are on the WEB enabled screens, however only some of the fields are **editable in** this Web-enabled system.

The Site Management System cannot be used to create new sites, inactivate an existing site, or change LC and DC assignments. LCs/DCs should provide the necessary data to the ADS who will make these types of changes.

Detailed instructions are available on the Volunteer ShareNet under “Portal Applications Support”.

11.4.1.3 Activity Reporting System (Portal - Sites - Report Site Activity)

AARP Foundation Tax-Aide collects information on the number of taxpayers served throughout the country. The Activity Reporting System facilitates the collection of activity information from volunteers and combines it with information taken directly from other systems and sources. Examples of the type of information included in activity reporting consist of things like:

- the number of tax returns processed either by e-filing or paper for the current and prior years including federal and state tax returns
- the number of tax-related Questions and Answers provided when no tax return is prepared

This information is needed to support funding requests, such as with the IRS and AARP, as well as to help manage the program at the regional, state, district, and site levels.

There are two basic steps to the activity reporting process.

- **Data collection at each site – Using the site activity logs.** Counselors are responsible for recording the type of assistance provided each time they work at a site via the activity log or locally produced equivalent, being careful to include those helped with state tax returns or questions and answers only. If volunteers assist taxpayers away from a site, especially answering tax questions, they should keep a separate activity log so that this service is included with program activity counts.
- **Submission of collected data.** Program activity, collected at the site level via activity logs, is tabulated and reported by the Local Coordinator using the Activity Reporting System. District Coordinators have the ability to review and update each month’s

data. ADSs can make corrections if needed after the close of any reporting period.

- Concurrent with this process, the National Office receives data from the IRS for comparison purposes and to further aid in tabulating services being provided. To get a complete picture of the total level of activity for the program, a combination of volunteer submitted information and alternative sources of data are used. These alternative data sources include data from *TaxWise*, received from the IRS and uploaded into the National Database weekly, and program surveys. While this data may be included in Activity Reports, it will not be visible on the web-enabled system data input screens.
- Detailed instructions for activity reporting and the use of the Activity Reporting System can be found on the Volunteer ShareNet in “Portal Applications Support” in the “Site Activity Reporting” subfolder.

11.4.1.4 Online Material Ordering System (Portal - Program Material - Order Material)

All AARP Foundation Tax-Aide materials may be ordered using the Portal Online Material Ordering system. The online system offers the advantage of direct online order submission and email order acknowledgement using a pre-filled form with the ordering volunteer's contact information but also allowing for material shipment to any desired address. Detailed instructions can be found on the Volunteer ShareNet in “Portal Applications Support” in the “Online Material Ordering” subfolder.

11.4.1.5 Update Volunteer Address

Volunteer leaders may use the Update Volunteer Address application to update their own Tax-Aide address or to update the address of any volunteers reporting to them. Information on how to use this application can be found in the Portal Applications Support folder in the “Getting Started with Portal” document.

11.4.1.6 FAST Reimbursement System

The FAST Reimbursement system is used to submit program-related reimbursement expenses. The system allows for non-leader flat rate submittal as well as mileage reimbursement in the categories of B for coordinating, I for itemized counseling expenses, and T for training expenses. Volunteers can enter their requests in the system and supervisors can approve the reimbursement within the system. This system provides FAST reimbursement (especially when combined with Direct Deposit) and reduces supplies and postage expenses. For more detailed instructions visit the Volunteer ShareNet in “Portal Applications Support” and the subfolder “Reimbursement”. To access the Reimbursement system directly, visit the Portal and choose “Reimbursements.”

11.4.1.7 Volunteer ShareNet

Volunteer ShareNet (formerly Extranet) is the Portal application through which volunteers are able to view and download all Tax-Aide information such as forms, position descriptions, manuals, training documents, sample publicity, recruitment and administrative materials and much more. The Volunteer ShareNet replaced the Extranet in June 2012.

11.5 Program Evaluation

11.5.1 Counselor Evaluation of Training

The Counselor training course evaluation form is included with the IRS Training Material, either 4491 or 4480. This evaluation serves an important purpose and will be the basis for changes in the training system both locally and at the national level.

11.5.3 Review of Volunteer Performance

It is critical to the improvement and ultimate success of the program that volunteer supervisors give on-going constructive feedback to volunteers about their performance. This is especially, though not exclusively, important for Counselors about the accuracy of the returns they prepare. Please provide timely feedback, constructive when possible, to Counselors regarding tax law, using *TaxWise*TM, effective interviewing, etc. in order to help volunteers improve their accuracy.

Constructive feedback is for improvement but positive feedback to volunteers is also very 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. So give constructive feedback for improvement but also give positive feedback as a form of thanks and appreciation to volunteers.

11.5.4 Volunteers End-of-Season Assessment

Toward the end of the tax season every volunteer is invited to complete a Volunteer Assessment of the AARP Foundation Tax-Aide Program and give it to his/her supervisor. The form is in the *Client Service Provider Digest*. It is important for volunteers to be heard so all volunteers should be encouraged to complete a form. Each supervisor reviews the assessments received, at each level, and completes one form. Supervisors should take care to consider in their assessment the views expressed in the assessments they receive. Volunteers submit the assessment forms in accordance with the dates printed on the form. Additional narrative comments expanding on the scores given should be encouraged, as it is often difficult to assess specific problems (or highly rated) areas with only numeric scores.

11.5.5 National Assessment Report

The National Office, using the Volunteer Assessment Form, will complete the cycle by consolidating each Regional Coordinator's reports and providing national feedback, including actions to be taken on deficiencies.

11.6 Volunteer and Site Recognition

11.6.1 Volunteer Award Certificates

Program award certificates are available for presentation to volunteers as recognition of their contributions to the program. The certificates also may be presented to persons outside the program who helped to make it a success, such as site sponsors (State Coordinator consultation is desirable). The generic certificate (E0251) is available by ordering directly from the Portal Online Materials Ordering System.

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, draft personalized letters recognizing specific meritorious service can be sent to the National Office for signature. Leaders are encouraged to submit information to their state's AARP office to nominate volunteers for the Andrus Award made in each state annually.

The IRS will often present certificates to each volunteer at the end of season meetings, if requested.

11.6.2 Service Pins & Framed Certificates

Volunteers who have served for 5, 10, 15, 20, 25, 30, 35, or 40 years should be awarded the appropriate service pins.

The Jan Cooper Service Award program recognizes volunteers who have worked with the program for 20, 25, 30, 35, or 40 years. RCs, SCs, and Committee Chairs who have retired from their position also receive Jan Cooper Awards. For more than 20 years, Jan Cooper worked with the AARP Foundation 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 in years of service will be given this award in her name. This award, in the form of a framed certificate, is usually ordered by the Administration Specialist.

Annual determination of volunteer Service award recipients for the purpose of ordering awards is based upon the Start Year field in the VMIS volunteer record. Service award presentation is at the discretion of supervisors who have the most complete knowledge of the volunteer's service. Each year, on request, the ADS can provide a report from VMIS indicating who appears to be eligible for a service award.

Orders for service pins and awards should be placed through the ADS according to state procedures. Pins and framed certificates are ordered by the ADS using the AARP *Volunteer Recognition Order Form*, found on the Volunteer ShareNet in “Forms” in the “Administrative Materials” subfolder. The form can be mailed or emailed to the National Office (an email without the form is also sufficient provided that the same information is contained in the email).

11.6.3 TWO award

A District-level award for conversion to TWO is being introduced for 2013. The Margaret Drescher TWO award will be given to districts who have embraced TaxWise Online. There will be recognition for districts with 50% TWO sites, 70% TWO sites, and more than 90% TWO sites. Certificates and stickers corresponding with the percentage of TWO sites will be awarded to the districts. The process for ordering and distributing this award is still being determined. Margaret Drescher of Oregon was a pioneer of e-filing in the program and a National Technology Committee Chair. Her spirit of embracing technology is celebrated with this award.

11.6.4 Fellow Award

This prestigious AARP Foundation Tax-Aide award was introduced in 2012. As recognition for distinguished service for volunteers who are leaders and have served generally more than 10 years in the program, the Fellow award should be used to recognize up to 5 volunteers in a given year per split-state. Nominations are to be determined by the State Coordinator and Regional Coordinator. Recipients will receive a “Fellow” pin for a badge as well as additional recognition.

12. DONATIONS AND DONATED FUNDS

The *Policy Manual* outlines a number of policies for donations and donated funds. Please refer to the corresponding section for additional details. Below is a summary describing the management of Donations and Donated Funds.

Volunteer Donations	Go into the National Account
Non-volunteer Donations (including Grants/matching gifts for volunteer contributions)	Go in to the State Specific donated funds accounts
Carry Over from year to year	State specific funds will be available until December 31 of the following year for 2012 funds, but otherwise need to be spent in the year they are received
Approval thresholds for spending funds	\$1000+ require pre-approval by RC; \$5,000+ require pre-approval by RC and AND
Equipment	Purchase request for computer & related equipment must be submitted to the National Office by November 1
Other	Volunteer Donations in excess of \$5,000 will be give special consideration for a designated purpose.

13. INSURANCE

AARP Foundation provides travel accident insurance coverage to current active AARP Foundation Tax-Aide volunteers listed in VMIS for accidental death and dismemberment and medical expenses for any injury incurred while conducting AARP Foundation business directly related to the volunteer position. The travel insurance provided for the program is part of the total business insurance for all of AARP and the AARP Foundation.

The 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 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 supplement insurance and should not be viewed as a volunteer's primary insurance.

If any AARP Foundation Tax-Aide volunteer sustains an accidental injury while conducting AARP Foundation Tax-Aide business, they should contact the AARP travel accident insurance staff and notify their supervisor and volunteer State Coordinator.

Notification, preferably via email, should be sent to:

AARP Insurance and Risk Management Office

Attn: Albert T. Fierro, Director Risk Management

601 E Street, NW, Room A8-100

Washington, DC 20049

Email: afierro@arp.org; Phone: (202) 434-3245

13.2 *Insurance coverage start*

Coverage of volunteer travel accident insurance **does not** require that the volunteer be listed in VMIS at the time of the accident. A volunteer is covered from the time they travel to attend their **first** training or meeting with the AARP Foundation Tax-Aide. In the case of an incident, if the volunteer is not listed in VMIS, an email confirmation from the SC is sufficient supporting documentation of participation in the AARP Foundation Tax-Aide program. This written communication, which can be via email, should include the volunteer's name, who they were working with (i.e. who their supervisor would be), and a statement that they were performing AARP Foundation Tax-Aide activities at the time the incident happened.

13.3 *Liability Protection and Volunteer Protection Act*

13.3.1 The Introduction and Administrative Guidelines of the IRS Volunteer Assistor's Guide states that volunteers are not legally liable under federal law for the returns that they prepare.

13.3.2 The Volunteer Protection Act of 1997 (S.543) provides that certified volunteers are not liable for harm caused by an act or omission if they are acting within the scope of their responsibilities and the harm was not willful.

14. EQUIPMENT AND RECORDS MANAGEMENT

14.1 Equipment Inventory

Maintaining an accurate inventory is essential for many reasons. Not only is it necessary to understand the potential need for equipment storage and repair, it is especially important when allocating additional equipment so that the best and most efficient use of all equipment can be made.

The Policy Manual section on equipment details the TCS responsibility for maintaining a written inventory of all the equipment use in the program. During the season, the TCS should know where all equipment is located.

AARP-owned equipment, donated equipment, equipment purchased at the local level with donated funds and equipment purchased by National Office should be part of the reported inventory. This equipment includes desktops, laptops, printers, and projectors.

15. OBTAINING EQUIPMENT AND CONSUMABLES

15.1 *Resource Forecast for next season*

In May annually the SMT is asked to estimate the number of computers and printers required to maintain service to their state at the current level, and to expand service to additional taxpayers or convert current paper sites to e-filing. This estimate needs to include all working computers, purchased or donated, in the state inventory. It does not have to include personal computers or printers provided by volunteers or site-furnished equipment.

In late June, the RC will receive the allocation of IRS depot computers to their region for the next season and will allocate these computers to each state accommodating requests as best as possible. If money is furnished by the AARP Foundation for equipment purchases, the RC will allocate funds to each state for purchase of additional computers, printers, and projectors.

15.2 *Ordering IRS Depot Equipment*

In late June or early July, the National Office will inform the RC, SC, and TCS of the schedule for ordering IRS depot computers for monthly shipment from August to January. The SC/TCS must develop a preferred schedule for shipment of IRS depot computers. A standard format spreadsheet will be forwarded by the National Office. Each month's order must be detailed on the spreadsheet and submitted to the RC for approval and forwarding to the National Office. IRS equipment deliveries will be scheduled on a first-come, first-served basis, however IRS fulfillment capacity issues require that shipment processing be spread out over time. Additionally, the IRS maintains distribution "quotas" to ensure that equipment is distributed to volunteer programs in an equitable manner throughout the ordering season. As a result, even though a request is submitted early in the season, the actual shipment may not be completed until later in the year, despite the general first-come, first-served order fulfillment.

15.3 *Ordering Purchased Equipment*

The National Office will provide a standard format spreadsheet for ordering purchased equipment. It typically also furnishes a price list and desired schedule for purchasing equipment with allocated funds. The SC/TCS must determine how many computers, printers, and projectors they wish to order to use the funds allocated to them and the list of volunteers to receive each item of equipment. This equipment order must be submitted to the RC for approval; the RC forwards it to National Office by the specified deadline.

15.4 *Purchasing Equipment with Donated Funds*

Donated funds can be used to purchase computer equipment. If a state/split-state receives a monetary donation and wishes to purchase computer equipment with these funds, consideration should be given to the type of equipment purchased. It is also possible to use donated funds to

purchase equipment from the National Office vendor. The state TCS or SC should contact taxaidetech@aarp.org with questions about this process. Purchase requests need to be made by the deadline determined by the National Office (usually near November 1). Please see the Technology- Hardware page of the Volunteer ShareNet for more information and the *Policy Manual* section 12 for policies relating to donated funds.

15.6 Purchasing Consumables and Repairing Equipment

The *Policy Manual* stipulates several policies related to purchasing consumables. Purchases and repairs should be made according to the appropriate policies in order for volunteers to qualify for reimbursement.

15.6.1 Consumables ordering from the national vendor

The ink/toner cartridges and toner drums for many printer models used by the program are available from a national vendor (currently GraceWorkz). These items, part of consumables, are billed directly to the National Office creating considerable savings and efficiency for the program. A list of vendor-supplied consumables is available on the Volunteer ShareNet in the Technology-Hardware section.

Each state/split-state has identified two individuals authorized to place orders from the national vendor. Please follow the process set forth by your state to order any needed consumables from the vendor. Shipping occurs very quickly once the order is placed. To learn about the consumables ordering process in your split-state contact your SC or TCS. Consumables ordering usually begins in early November and ends about April 15.

15.6.2 Equipment repair at the local level

IRS-owned, personally-owned, and site-sponsor-owned equipment should not be repaired with AARP Foundation Tax-Aide funds as set forth in the *Policy Manual*. The minor repair of AARP Foundation-owned equipment at the local level is an authorized “R” Code expense. Due to the high cost of e-file equipment repairs, special care must be taken before authorizing repair. Policy requires that ***all equipment repairs more than \$25 require prior written authorization by the TCS or SC.***

In view of the wide range of equipment being used at AARP Foundation Tax-Aide sites and the wide range of value of that equipment, definitive guidelines on all repair costs cannot be established. The TC or TCS should evaluate and consider the cost of repairs against the value of the equipment being repaired and refer questions to his/her supervisor. For example, it is usually not cost effective to replace a hard drive in an older computer unless it can be done by a volunteer with no labor charge, possibly using a hard drive from equipment that was to be recycled.

For AARP-purchased computers no more than \$200 can be spent on repairs, and such repairs should be expected to result in an anticipated additional life of at least three more years. Refer to the *Policy Manual for reimbursement guidelines*. Expenses greater than \$200 must be very carefully considered and require approval from the National Technology Manager (TaxAideTech@aarp.org). As a general rule, cosmetic defects should not be repaired.

Because printers are less expensive than computers, the local repair limit is \$50. Printer repairs costing greater than \$50 should be carefully considered and require National Technology Manager approval.

The national consumables vendor, GraceWorkz, repairs and replaces broken printers. Please check with them PRIOR to spending any money on printer repairs. Also, please remember to request printers be repaired by GraceWorkz before the end of the season. *The availability of printer repair contract with GraceWorkz should mean that there will be few printers, if any, needing to be replaced at the end of the season.* GraceWorkz can be contacted by the Consumables primary or secondary contacts in your state. If you don't know who these contacts are, ask your SC, TCS, or the National Office (TaxAideTech@aarp.org). Only equipment that was listed as "OK" on the prior year equipment inventory or was purchased after that date may be sent to GraceWorkz for repair.

If the broken printer is one supplied to Tax-Aide by the IRS, some of the IRS Territory Offices have technical staff who may be able to assist with troubleshooting and repairs. The TCS should contact the IRS Territory Manager to determine the availability of such help.

IRS Depot computers should be returned to the Depot for repair and replacement. The Depot has an Enterprise Service Desk for troubleshooting. The IRS support number is provided with laptops when they are shipped from the Depot.

Each split-state should have a computer-knowledgeable (technical) person volunteer to provide basic computer failure diagnostics and simple low-cost repairs when possible. If possible each district should have such a technician.

15.6.3 Disposal of unusable equipment

The TC should notify the TCS as soon as any equipment becomes unusable. Unusable IRS Depot laptops should be returned to the IRS Depot. Any other equipment with a "Property of the IRS" bar code label should be returned to the IRS Territory Office to be surveyed, unless IRS instructions are to the contrary.

AARP Foundation-purchased computers (HP -6110, 6310, 6715b, 6735s, NC 6000, NC 6120 Dell Vostro 1520, Dell Vostro 3500) that are not working and not under warranty should be returned to the National Office. They should not be kept locally for spare parts. TCs should contact their TCS for specific instructions, as some TCSs may be able to get the units fixed locally.

Disposition of other non-working or obsolete AARP Foundation equipment should occur at low or no cost to the program. If the equipment is useable, donation to another organization may be appropriate. Recycling is highly recommended when possible. Mark the equipment as **EX** on the inventory list.

Note: It is essential that hard drives be ‘wiped’ clean of all programs and data before they are disposed of.

Simply reformatting the drive is not sufficient. Use of a program that will overwrite with random data several times before a hard drive is disposed of is acceptable. If wiping the drive in this manner is not feasible, then it should be smashed with a sledge hammer to insure that it is not usable.

When practical, usable parts, such as hard drives, power supplies, memory and floppy disk drives should be removed from equipment before the equipment is disposed of. These parts might be useable to repair other inoperable equipment.

15.6.4 E-File Equipment Storage

Districts are responsible of the adequate storage of their equipment. Equipment is typically stored by the volunteer who uses that equipment during tax season.

The equipment must be properly stored while it is not being used during the non-tax season. TCSs, TCs may use the AARP-purchased equipment for AARP Foundation Tax-Aide training purposes between tax seasons.

The guidelines for storage of e-file equipment are:

Computers:	Temperature 0 to 120 degrees / Humidity 10% - 80%
Printers:	Temperature 32 to 89 degrees / Humidity 40% - 70%
Toner cartridges:	Temperature 32 to 95 degrees / Humidity 35% - 85%

Equipment should not be placed on the floor or stacked near the ceiling of uncontrolled temperature facilities (e.g., garage, shed, rented storage facility).

After being removed from storage, computers and printers must reach room temperature before being turned on. This usually requires the equipment sit overnight at room temperature.

Do not store laser printers with toner cartridges installed. Partially-used cartridges should be removed and sealed in a dark, airtight bag. A tightly wrapped green/brown/black plastic trash or lawn bag works well for this.

Refer to the *Policy Manual* for questions regarding storage unit reimbursement policy; however, rental fees are discouraged.

APPENDIX A – VOLUNTEER APPOINTMENT CHART

* Confirmation letters will not be distributed by the National Office in the field for 2013.

Position	Appointed By	Term	Form of Appointment
Regional Coordinator National Committee Chairs	National Office	Maximum of 3-2 Year cycles, 6/1-5/31 (begin in odd-numbered years)	Letter from National Office
Regional Advisors	Regional Coordinator with staff liaison concurrence	2 Year cycles that can be renewed multiple times	Letter from Regional Coordinator
State Coordinator	Regional Coordinator with staff liaison concurrence	Maximum of 3-2 Year cycles, 6/1-5/31 (begin in even-numbered years)	Letter from Regional Coordinator
Administration, Partnership and Communications, Technology, Training, and Prospective Volunteer Specialists	State Coordinator with concurrence of Regional Coordinator	2 Year cycle, 6/1-5/31 (begin in even-numbered years)	Appointment Confirmation Letter by State Coordinator *
District Coordinator	State Coordinator with concurrence of Regional Coordinator	1 Year cycle, 8/1-7/31	Appointment Confirmation Letter by State Coordinator *
Local, Communications, Technology, Training, and Administration Coordinator	District Coordinator with concurrence of State Coordinator	1 Year cycle, 8/1-7/31	Appointment Confirmation Letter by District Coordinator *
Instructor	DC with concurrence of TRS	1 Year cycle, 8/1-7/31	Appointment Confirmation Letter by District or State Coordinator and passing grade of IRS test
National Committee Members	Committee Chair with concurrence of Staff liaison	2 Year cycles	Appointment Confirmation Letter from National Office

Tax Counselors and Electronic Return Originators	LC with concurrence of Instructor who graded the test.	Date they passed the test through December 31	Passing Grade on IRS Certifying Test and proper notification via listing to the IRS
Client Facilitators and Non-counselors	Local Coordinator	Mid-Jan through October 15	Signature of IRS Standards of Conduct
Shift Coordinator	Local Coordinator	1 Year cycles that can be renewed multiple times	None
Other Positions	By Supervising Coordinator	Maximum of 2 years, Unlimited terms	Appointment Letter by Supervising Coordinator

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
Forward list of certified Volunteers to ADS	TRC/INS/DC/AC
Notify ADS about new volunteer supervisor assignments and titles; and update Prospect Record status to "Accepted"	DC/AC
Process prospective volunteers into VMIS	ADS
Local site program publicity to the DCs and SCs	LC
Some sites open in mid to late January	LC
Distribution of annual Happenings Newsletter to volunteers	Nat'l
All-Volunteer Roster updates to ADS for entry into VMIS and reporting to IRS and National Office	LC/DC/ADS
February	
Most sites open	LC
Final update of site schedule/appointment contact-information to provide current site information to the public	LC/DC/ADS
Complete submission of All-Volunteer Roster updates to ADS for entry into VMIS	ADS/DC/LC
Provide Certified volunteer list to the IRS SPEC by 3rd business day in February	TRS/ADS
March	
Sites continue operation until end of tax season	LC
Submit previous month site activity counts for Activity Reporting- by March 5	LC/DC/ADS
Local site program publicity	DC/LC
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date	Leaders
Begin entering B_I_T mileage into FAST Reimbursement system- if no receipts will be required	All Volunteers
April	
Sites continue operation until end of season	LC
Submit previous month site activity counts for Activity Reporting- by April 5	LC/DC/ADS
Continue entering B-I-T mileage into FAST Reimbursement system	All Volunteers
Begin non-leader Flat Rate Reimbursement Process (Print CFR, obtain signatures, submit/approve flat-rate requests)	LC/DC
Submit B-I-T mileage reimbursement requests through FAST Reimbursement system (mid-April)	ALL VolunteersLC/DC
Begin approving B-I-T mileage requests (mid-April)	
End-of-season written program assessment to SCs	All
Run <i>ClearTaxpayerData</i> and delete data from non-IRS computers	

	All
May	
State evaluation and assessment submitted to RC	SC
Submit B-I-T mileage reimbursement requests through FAST Reimbursement system (preferably by mid-May)	All Volunteers
Approve B-I-T mileage requests	LC/DC
Review, analysis of personnel & activity reports	Nat'l/RC
Analysis of error reports from IRS	SC/TRS
Wrap up season	SMT
Hardware Inventory due May 15	TCS
(Re)appointment process for RCs, SCs and Specialist positions as needed based on terms and supervisor assessment of performance.	Nat'l/RC/SC
Submit previous month site activity counts for Activity Reporting- by May 5	LC/DC/ADS
Call AARP State Office ASD to get fall recruitment through Magazine inkjets	PCS
NLT meeting	NLT
June	
Hardware Allocation to SC and RC	TCS/SC
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date	Leaders
Expense statements processing continues	Nat'l
July	
Hardware allocated to states	RCs
Hardware orders and preferred shipping dates to National	RCs
Training for new SCs and SMT Specialists	LeadershipDevelopment
August	
Planning for upcoming season	SMT
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, and other District Management Team Coordinators and Instructors based on need and supervisor assessment of performance	SC/DC
Start updating Leadership rosters	ADS/DC
Begin updating site information	ADS/DC/ LC
Begin submitting new and revising current EFIN Applications	TCS/ADS/TC
Start contacting previous Counselors to confirm interest in returning as volunteers next year.	LC/DC
Start updating of All Volunteer Roster (adding, inactivating, etc)	ADS/DC/LC
NLT meeting	NLT

Consumable ordering primary and secondary volunteer contacts identified	SC/TCS
Send proposed service awards list to DCs for verification	ADS
September	
Recruiting continues	ALL
Order Service Awards	ADS
Obtain EFINs for new sites	ADS or TCS
Send proposed software order to DCs for verification	ADS or TCS
SMT planning meeting or conference call/webinar	SMT
Updating leadership rosters, all 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 (fiscal year ends 9/30)	ALL
Develop Process-based tax training plan	TRS
Start assigning prospective volunteer applications to District Coordinators	PVS
Continue evaluating prospective volunteers and updating prospect status in Volunteer Recruitment System	DC/AC
Submit Final Activity counts for Activity Reporting by 9/5	LC/DC/ADS
Start Ordering TaxWise Software	ADS or TCS/designee
October	
Review and analysis of expense report	Nat'l/ RC/SC
Recruiting continued	ALL
Regional planning meeting with State Coordinators	RC
State planning meetings with District Coordinators	SC
Submit new grant year leadership expenses (ongoing through fiscal year- preferably at least quarterly)	Volunteer Leaders
Distribute guides, manuals, labels, & Administrative kits (often electronic)	Nat'l
Planning Instructor tax law and Administrative workshops	TRS/ADS
Ordering program & IRS training materials	TRS/designee
Finalize instructor workshops with the IRS	TRS
Complete updating of Leadership Rosters	ADS/DC
November	
Updating all volunteer rosters and site information continues	ADS/DC/LC
Send Instructors invitation letter & confirm attendance	TRS
Establish criteria for evaluating Instructors	TRS
Planning Counselor training	TrC/INS/DC/LC
Notification of class dates to Counselors	LC/DC
Order site/Counselor materials	LC/DC

Plan local site publicity	CC/LC/PCS
Contact communications ASD in AARP State Office for add'l site promotion, including program promotion during the season through Magazine inkjets	PCS
December	
Instructor Workshops	TRS
Distribution of All Volunteer Roster by ADS to Coordinators for use in reporting annual certification report	ADS/DC/ LC
Final arrangements for Counselor training	INS/LC/DC
Instructor assignment for Counselor training	TrC/DC
Counselor training (INS taxes/LC and DC policy)	TrC/INS/DC/LC
Continue Updating of All-Volunteer Roster	LC/DC/ADS

APPENDIX C – LIST OF CURRENT REPORTS

<i>Title</i>	<i>Where Available/Who Produces</i>	<i>Short Description</i>	<i>Action Required</i>
Leadership Roster	VMIS report can be run by ADS, NLT, SC, and Nat'l Office	List of leaders, sorted by order of their position, for a state/split state showing their titles, their contact information, and their supervisor (ID # and last name).	DC, SC updates via ADS. All data is sent to ADS for input into VMIS.
All-Volunteer Roster	VMIS report can be run by ADS, NLT, SC, and Nat'l Office	List of leaders and non-leaders and shows, sorted by position within a state\split state their titles, their contact information, and their supervisor (ID # and last name).	LC/DC reviews, sends updates to ADS. ADS inputs changes into VMIS and reruns report as necessary.
Site lists	<p>VMIS report can be run by ADS, NLT, SC, and Nat'l Office</p> <p>Site information can also be viewed via the Site Management System – accessed thru the Volunteer Portal, Sites > Update Site Information.</p>	<p>Report lists all active sites within a state\split-state and includes all the contact information for that site, including LC/DC, schedule, and address, etc.</p> <p>Site Management System displays all active sites by LC/ DC/ADS/SC assignment. In addition to information on site report list, e-file information is included. Includes a link for requesting Site Certificate of Insurance</p>	<p>LC, DC can update schedule and other site operation descriptions via Portal Site Management System</p> <p>Only the ADS can add new sites, inactivate sites, and change DC, LC, and EFIN Holder assignments.</p> <p>Impacts: New sites must be added before EFINs can be applied for from IRS and subsequently tax preparation software can be ordered by IRS</p> <p>LC and DC designations in each site record control access to the Activity Reporting and Site Management Systems.</p>

<i>Title</i>	<i>Where Available/Who Produces</i>	<i>Short Description</i>	<i>Action Required</i>	<i>When Available</i>
Activity Reports	Reports run, produced or distributed by ADS, NLT, SC, and Nat'l Office	1. Activity Dump- VMIS report can be run by the ADS 2. E-file report –from IRS, distributed weekly to the SC and ADS by the National Office 3. Flash report- Distributed monthly to the SC and ADS 4. Final Activity Reports- Distributed to NLT in October	RC, SC, ADS, and National Office analyze	Submission of activity counts is due monthly during the tax season using the Portal Activity Reporting system. Reports are available upon demand in VMIS.
Prospective Volunteer Reports	VMIS reports can be run by ADS, NLT, SC, and Nat'l Office Reports provided upon request PVSs may also run Recruitment Reports	Multiple summary reports that count prospective volunteers by source, system entry and who have not been contacted. Detail reports of prospects who have been approved for training and of all applications.	RC, SC, PVS, ADS, and National Office analyze	Reports are available upon demand within VMIS.
Personnel Report	VMIS report can be requested of the National Office by ADS, NLT, SC.	Count of total volunteers by region and state/split-state. Leaders are counted by their highest position (if a leader). Additional segmentation and comparisons are also provided.	RC, SC, ADS and National Office analyze	May
Expenses Report	Driven from AARP Accounting system and is produced by Nat'l Office	Summary Financial comparison by region and state/split-state of the volunteer initiated program costs based on the IRS grant cycle. Summary by type of activity, position are shown. Selected additional costs segmentation are provided.	RC and SC reviews w/DCs & other Leaders as necessary	October (minimally) but may be produced (quarterly)
Equipment Inventory Report	Volunteers produce in the field using format outlined by National Office	Spreadsheet showing all hardware distributed within a state and the custodian of each hardware item.	Technology Specialist with State Coordinator developed and submits to the National Office	May 15 th

<i>Title</i>	<i>Where Available/Who Produces</i>	<i>Short Description</i>	<i>Action Required</i>	<i>When Available</i>
Instructors Report	Volunteers produce in the field	An Instructor Evaluation Form is provided in the Training Guide for the Instructor Workshops	TrC/Lead Instructor produces report and submits it to the TRS	10 days after class
Training Evaluations	Volunteers produce in the field	A Counselor Evaluation Form is provided in the Training Guide for the Counselor Trainings.	Counselors complete evaluations and submit them to the SC, TRS who then review the results for use in future training efforts.	After training
Volunteer Assessment of Program	Volunteers produce in the field	Feedback and assessment used to manage the program at the local, state, regional, and national levels. Assessments are optional for Counselors and Instructors and are required for Local Coordinators, District Coordinators, State Coordinators, and Regional Coordinators	Review and react as appropriate	Multiple dates: 4/1, 4/15, 4/30, 5/15, 5/31
Counselor Flat-Rate Reimbursement Form	Portal Reimbursement system LC generates	Form showing all active non-leaders and Site Coordinators sorted by supervisor within a state/split-state. Includes section for address updating and signature area for those who opt to receive a flat rate reimbursement.	Counselors and Coordinators sign and return to National Office	Mid-April/ Portal system offers prompt reimbursement
Mailing labels	VMIS report that can only be run by Nat'l Office	Mailing labels that have name, title, assignment codes, volunteer ID number and current mailing address	Coordinators use for expense statements	as required

***The person responsible may vary by state. This list identifies the most likely position.**

*Additional reporting is being considered as the defined needs are identified, and the report capabilities designed and implemented. Once implemented, this listing will be updated as necessary

APPENDIX D – INSTRUCTIONS FOR EMERGENCY RESPONSE AND INCIDENT REPORTING

General Guidance:

- Local Coordinators will prepare and have on site a contact list of all volunteers who might be expected to work at their site, a responsible individual for the site facility and a back-up, and the Local and District Coordinators with both land line and cell phone numbers if possible.
- It is a good practice, for several reasons, is to put only a volunteer's first name, or first name and last name initial, on name tags. Never give a volunteer's personal contact information to a taxpayer.
- Make certain that all volunteers know the nearest exits and evacuation route out of the building and from the area used at the site.
- Have an established rally point for evacuees and take a head count as soon as possible after any evacuation.
- Know the location of fire extinguishers and other emergency equipment that might be available for an emergency.
- Know if any volunteer has special evacuation or medical needs. Assign another volunteer to assist that volunteer if assistance is ever needed.
- Keep an eye open for possible hazards, including unstable furniture, rugs that can trip, and poor lighting conditions. If a taxpayer appears physically unstable, assist them around the site.
- It is important to coordinate and communicate your site emergency plan with that of the site's host. For instance, if the host has selected a specific gathering place in the event of a building evacuation, then your emergency plan should be consistent.

Accident or sudden illness of a volunteer or taxpayer:

- Remain calm, assess the situation and get help as appropriate.
- Designate a person who will call 911 in the event of an emergency. State the nature of the emergency and the address of the site, along with any needed instructions as to which door is best to enter the site.
- State the name of the caller and phone number from which they are calling.
- Ask someone to meet emergency personnel and escort them to the scene.
- It is often best not move the injured or ill person unless they are in immediate danger of further injury.
- Keep the victim warm and comfortable.
- While waiting, check victim for consciousness, chest pain, breathing, pulse, bleeding, severe head injuries or burns, etc.
- If the victim is conscious, reassure them that help is on the way.
- If someone has first aid or CPR training, consider giving first aid to the injured person(s).

Documentation Responsibilities:

The Local Coordinator is responsible for documenting any accident or incident in which a volunteer is injured or becomes ill while at an AARP Foundation Tax-Aide site, or while on Tax-Aide business, as well as if a taxpayer is injured or becomes ill while at a site. The following two steps should be taken:

- An Incident Review form should be completed and distributed in accordance with the Protocol for Incident Review (see Section 12)
- An email (with copy to the SC and RC) should be sent to AARP insurance at:

AARP Insurance and Risk Management Office
Attn: Albert T. Fierro, Director Risk Management
601 E Street, NW, Room A8-100
Washington, DC 20049
Email: afierro@aarps.org Phone: (202) 434-3245

Major Disruption at Site

A major disruption can occur when a taxpayer, volunteer, or other person at the site becomes verbally or physically aggressive. Use your discretion as to when an event rises to the level of a major disruption. For guidance, review the Taxpayer Information and Responsibility Form, and the Volunteer Standards of Professionalism. In the case of a major disruption, the Local Coordinator should:

- Take appropriate steps to diffuse the situation (see tips below)
- Complete and distribute an Incident Review form according to the Protocol for Incident Review (see Section 12)

Tips for Handling an Angry Taxpayer

(These tips can be applied generally to a person who is not a taxpayer but still confrontational at a site.)

- Communicate in calm voice – Demeanor is very important. A calm, professional manner; body language that conveys a friendly concern; a neutral tone of voice, low pitch, and moderate speed when speaking can help calm the other person. Do not rush. This manner may diffuse a potentially volatile situation and prevent matters from spinning out of control.
- Do not be confrontational with the person - Use tact when speaking. Remember to stick to the facts and do not lose your calm or get angry no matter what the taxpayer may say. If you were the source of the person's hostility even though not at fault in any way, it's best if you can remove yourself. Often just having another person say near exactly the

same thing is all it takes to diffuse the situation and get the person to understand the issue at hand.

- Use empathy and paraphrase - The most common technique for conveying empathy is paraphrasing. When you summarize by restating a taxpayer's complaint in your own words, you demonstrate that you have listened and understand the problem, even if there is nothing you can do about it. You do not have to agree with the taxpayer on the issue. Paraphrasing helps you defuse a potentially volatile situation by making the other person stop talking. To listen, the taxpayer must stop talking. The taxpayer usually will because he or she wants to make sure you understand his or her concern. You can start to paraphrase by saying; "So what you are saying is. . .," or "Let me see if I understand the situation. . ."
- Find the problem and, if you can, suggest a solution - Resolution of any problem is only possible when you have an understanding of the true problem and its underlying cause. Once they have told you what the problem is, repeat that back to them in your own words so that you are sure you know what has caused the situation.

In some cases, providing alternatives to the taxpayer is appropriate. For example: "I know you have been waiting a long time. You can continue to wait for the volunteer you requested or we can help you next with someone else." In other cases, apologizing and making a commitment to correct the situation is sufficient. "I'm sorry that we missed your turn and I will work with the Client Facilitator to help make sure this doesn't happen again. I appreciate your bringing the problem to my attention."

If these solutions do not placate the person, the volunteer should take a progressively firmer tone. The volunteer could ask the taxpayer to step out of the room if the taxpayer is starting to be disruptive. (This other area should also be public with at least one other person present to get help if needed.) The volunteer should ask for cooperation from the taxpayer. Many people respond favorably to this if the volunteer is polite and cooperative: "Please sir/ma'am, I would like to work with you to solve the problem and prepare an amended return, may I have your help?"

At this point the taxpayer may be cooperating, but not fully. The volunteer should make sure that the individual understands the options and the volunteer's desire to be helpful. If, however, a potential solution is not possible because of a policy such as scope, then respectfully direct the taxpayer's attention to the particular reference on the scope poster, if it is available, or explain volunteers are not trained to handle the taxpayer's return and program policy requires volunteers only to prepare returns within our training only.

It may be necessary in another type of situation to convey to the taxpayer, "Sir, we are not able to reconcile your desired tax position with our tax training. We believe you would be better served by another preparer, including some of the paid preparers in the community, who might be more comfortable in this particular tax area and preparing the return in the manner you are requesting. We are only allowed to prepare returns in which we are confident that the return will be correct. We are not positive in your situation and believe you will be better served by a preparer who is confident which could save you problems with the IRS later."

- Always remember that safety comes first! – You may not be able to diffuse every volatile situation. Help might be needed with an angry taxpayer and any threats or other overt signs of violence should be taken seriously. If a volunteer is unable to calm the disruptive person and that person becomes very angry, threatening, or violent, call 911 immediately. When in doubt, call 911!

APPENDIX E- QUICK REFERENCE GUIDE TO HELPING TAXPAYERS WITH DISABILITIES

Issue: AARP Foundation Tax-Aide sites have a responsibility to take **reasonable steps** to assist taxpayers who have disabilities that make it difficult to access services. Site volunteers should not tell a taxpayer that they cannot assist, or that he/she must go elsewhere to get services.

Under the Americans with Disability Act (ADA), tax sites should first identify what “accommodation” the taxpayer is requesting, and then evaluate how they will respond. The term “accommodation” refers to additional or unusual services or steps taken to ensure that the disabled taxpayer can receive a service.

Key Questions

If a taxpayer advises a tax site that they require an accommodation under the ADA, ask the following questions:

- ✓ What specific accommodation is requested as a result of the disability?
- ✓ Is there a friend or family member who could assist in meeting the requested accommodation?
- ✓ Would it be acceptable to have a volunteer provide whatever accommodation is requested?
- ✓ Are there community resources that the taxpayer has used in the past that could be contacted?
- ✓ Is the taxpayer willing to wait a reasonable amount of time to file a return to permit the site sufficient time to meet the request for accommodation?

Action Steps

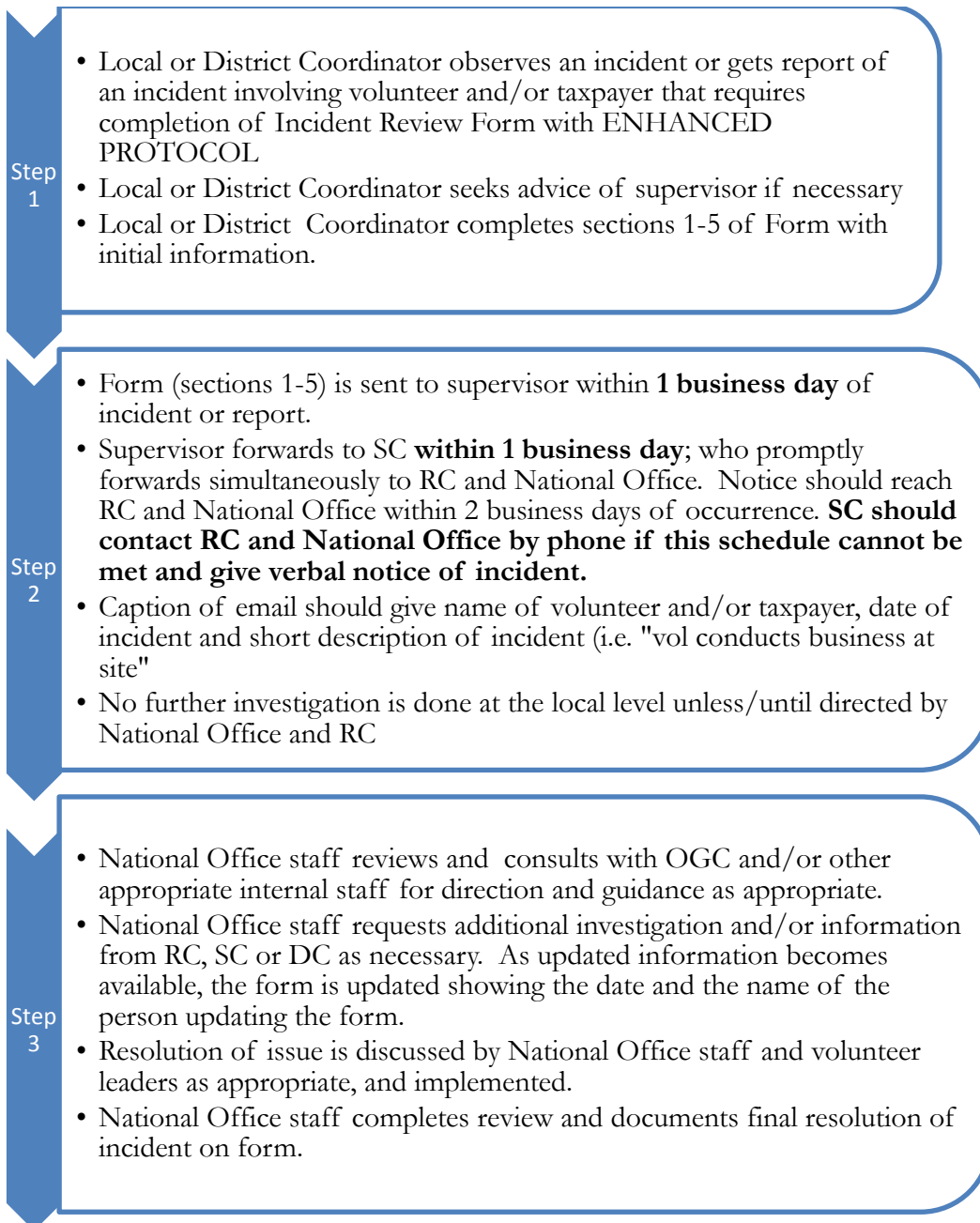
- Once it is clear what accommodation is requested, determine if there is a volunteer who has the necessary skills (i.e. fluent in sign language) to meet the accommodation. You might check with the District Coordinator and/or State Coordinator to see if a volunteer might be available at another site.
- Determine if there is a way to meet the needs of the taxpayer without using external resources (i.e. using written notes to communicate with a deaf taxpayer rather than using a sign language interpreter)
- Check in the community to see if there are no-cost resources for helping persons with the stated disability. This could include non-profit groups, churches, universities, etc.
- Ask professionals to donate their time to assist (for example, many professional deaf interpreters will waive their fees to help a deaf person obtain needed services)
- If none of the above steps work, contact the National Office at **202-434-2197** to get assistance.

Points to Remember

- A disability might be obvious or subtle. Volunteers do not need to know all the details of the disability, but do need to know what the taxpayer needs in order to receive services.

- Don't make assumptions about a person with a disability. Not all vision-impaired people use a white cane or seeing-eye dog. The required accommodation for a vision impaired person might be to turn the overhead lights partially off because he can't read print in a brightly lit room. **Let the taxpayer define what accommodation is needed.**
- Written communication might not be sufficient for deaf taxpayers. Many older deaf citizens are functionally illiterate. If a deaf interpreter is requested, ask what type of interpretation is requested as there are different types.
- If you are using a deaf interpreter, talk directly to the taxpayer, not to the interpreter. When speaking with someone who reads lips, look directly at the individual, face the light, speak clearly, in a normal tone of voice and keep your hands away from your face.
- Ask if the disabled taxpayer would like assistance before you give it—don't assume that you need to push a wheelchair-bound person. Do not take mobility aids (walkers, cane, etc.) away from users unless they request it or it is required for safety reasons. If it is necessary to place it elsewhere, let the user know exactly where there equipment is being placed.
- Treat taxpayers with mental disabilities with the same respect given to all taxpayers.
- When working with speech-impaired taxpayers, if you do not understand something the individual says, do not pretend that you do. Ask the individual to repeat what he or she said and then repeat it back.
- Site Coordinators should make sure that the location is handicap-accessible (wide bathrooms, ramps, parking spaces etc.) and that all barriers are removed from entrances (i.e. snow shoveled enough to permit a wheelchair). Are there sufficient signs to let disabled taxpayers know how to enter the site?
- "Reasonable accommodations" could be as simple as providing a chair for an older taxpayer to sit in, or getting a glass of water for someone to take a pill. Think how you would like to be treated if you had a disability, and it will be easy to know how to help.

APPENDIX F – INCIDENT REVIEW PROTOCOL - ENHANCED



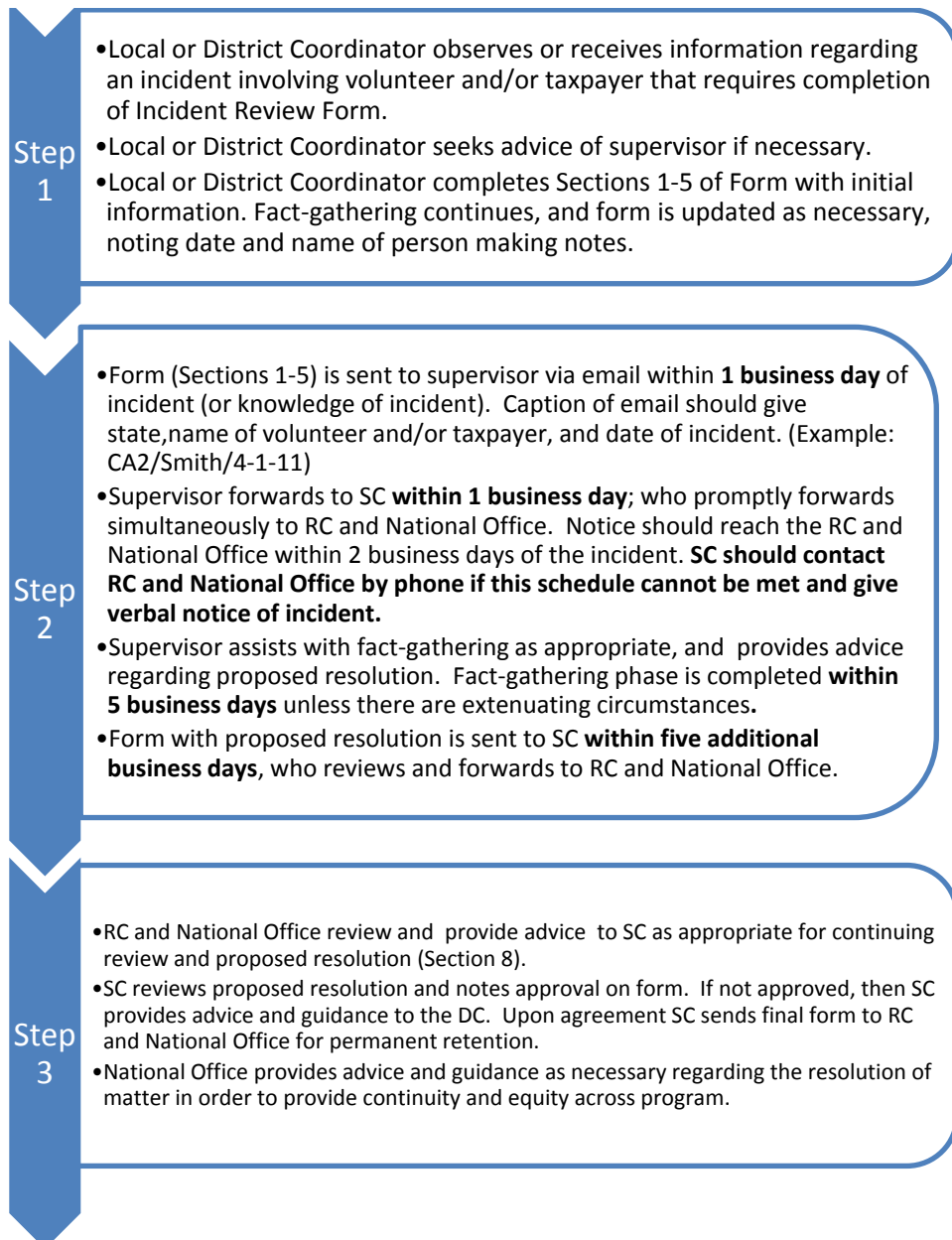
Enhanced Protocol:

The following situations will trigger this Enhanced Protocol in which the National Office staff will be responsible for determining how the review of the incident will be conducted:

- A. A volunteer is arrested, charged with a crime and/or convicted of a crime;
 - B. A volunteer is alleged to have improperly touched or sexually harassed a taxpayer or another volunteer;
 - C. A volunteer engages in an aggressive act (verbal or physical) toward a taxpayer or another volunteer, as reported by a taxpayer to the Local Coordinator, or that is witnessed by or overheard by the Local Coordinator;
 - D. A volunteer engages in inappropriate fiscal conduct (i.e. solicits business from taxpayers, accepts money for tax preparation services, or uses information obtained from a taxpayer for personal gain or criminal activity) or knowingly prepares an incorrect return for a client;
 - E. A volunteer or taxpayer indicates that he/she plans to contact a lawyer or the media regarding an issue;
1. For any situations where the incident involves one or more of the circumstances listed above, the Local or District Coordinator who first becomes aware of the incident must complete the Initial Review (sections 1-5) and send the form to supervisor via email **within 1 business day**.
 2. Under this protocol the Local or District Coordinator is to take **no further steps** to obtain information about the incident until or unless asked to do so by the National Office. Detail all available information on the form that can be provided without further consultation with involved parties.
 3. The supervisor forwards the form to the SC **within 1 business day**, who promptly forwards to RC and National Office simultaneously. Notice of the incident should reach the RC and National Office within 2 business days of occurrence. **The SC should contact the RC and National Office by phone if this schedule cannot be met and give verbal notice of incident.**
 4. The National Office staff will direct the fact-gathering phase for this protocol, and will consult with OGC and/or other appropriate internal staff for direction and guidance as appropriate. National Office staff will request additional fact-gathering and/or information from RC, SC or DC as necessary. As updated information becomes available, the form is updated showing the date and the name of the person updating the form.
 5. Full review of an incident should be completed **within five working days** of the incident unless there are extenuating circumstances which require additional fact-gathering. In that case, the SC should notify the Regional Coordinator and National Office at the start of the review, and keep them apprised of progress

6. Resolution of issue is discussed by National Office staff and volunteer leaders as appropriate, leading to a proposed resolution of the incident. National Office staff completes review, determines final resolution of incident, and documents final resolution of incident on form.
7. In cases where the initial notification of an incident involving one or more of the activities listed on the Enhanced Protocol came through the AARP Call Center or to AARP Foundation Tax-Aide staff directly, the National Office should initiate the review by notifying the Regional Coordinator and State Coordinator who will oversee the completion of an Incident Review form in accordance with this protocol.

APPENDIX G – INCIDENT REVIEW PROTOCOL – GENERAL



1. An Incident Form will be initiated by the Local or District Coordinator upon notice that one of the following incidents has occurred at a tax site:
 - A. A volunteer has sustained an injury or property damage at a site, or while on program business, or an accident involving a taxpayer has occurred at a site;

- B. A volunteer has fallen ill at the site causing 911 to be called;
 - C. There is a confirmed violation of the Standards of Professionalism by a volunteer;
 - D. There is a confirmed violation of the Taxpayer's Responsibilities by a taxpayer that results in either the taxpayer being told to leave the site and/or the police are called to the site;
 - E. There is a complaint voiced by a taxpayer that involves an allegation of inappropriate action (as listed in the "Enhanced Protocol" section) by any volunteer or other taxpayer.
2. The Local or District Coordinator will be responsible for initial review of the incident under this protocol, and if help is required should seek the support and assistance of either the District Coordinator or the State Coordinator in order to complete the review.
 3. The Initial Review section (sections 1-5) of the Incident Form shall be completed by the Local or District Coordinator and sent to supervisor via email within **1 business day** of incident (or knowledge of incident). Caption of email should give state, name of volunteer and/or taxpayer, and date of incident (Example: CA2/Smith/4-1-11)
 4. The Supervisor forwards the form with the initial review to the State Coordinator (SC) **within 1 business day**; who promptly forwards to the Regional Coordinator (RC) and National Office simultaneously. Notice of the incident should reach the RC and National Office ideally within 2 business days of the occurrence. The SC should contact RC and National Office by phone if this schedule cannot be met and give verbal notice of incident.
 5. The Supervisor assists with fact-gathering as appropriate, and provides advice regarding the review and proposed resolution. Section 5 of the Incident Form should be documented with on-going notes as the facts are gathered. When additional notes are added to the form, they should be prefaced by the date and name of the person who is adding the notes.
 6. The fact-gathering phase of the review should ideally be **completed within five working days** of the incident unless there are extenuating circumstances which require additional fact-gathering. In that case, the SC should notify the RC and National Office at the start of the review, and keep them apprised of progress. The form should be sent to the SC, who will forward to the RC and National Office, when additional notes are added to the form.

7. The Supervisor assists with fact-gathering as appropriate, and provides advice regarding proposed resolution. The form is completed with proposed resolution and is sent to SC **within five additional business days**, who reviews and forwards to RC and National Office.
8. The RC and National Office will provide assistance and guidance as appropriate. Upon agreement as to the appropriate resolution, the fully-documented form will be sent to the RC who will forward it to the National Office for retention.
9. An incident should not be reviewed by a person named directly or indirectly as part of the complaint or incident.

APPENDIX H– INCIDENT REVIEW FORM: AVAILABLE ON VOLUNTEER SHARENET IN THE “MANUALS, POLICIES AND PROCEDURES FOLDER

This form is being updated to be more user-friendly.

APPENDIX I – GLOSSARY

Term	Explanation	Origin if outside of AARP Foundation Tax-Aide
AARP	AARP (Pronounced A-A-R-P, not "arp" or "double A-R-P") - The Association was called the American Association of Retired Persons, but this was changed in 1999 to AARP	
AC	Administration Coordinator (District Level)	
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	AND (Assistant National Directors) - Staff in the National Office who oversee program operations across the country including working with volunteers on training, recruitment, and volunteer management issues, and outreach and partnerships	
AVR	All Volunteer Roster	
CAF	Centralized Authorization File	IRS
CAPS	Computer Assisted Publishing System	IRS
CC	Communication Coordinator (District Level)	
CCH	CCH Small Firm Services (formerly UTS (Universal Tax Systems)) company that provides the TaxWise software purchased by the IRS for TCE and VITA volunteer use	
CF	Client Facilitator - A volunteer who manages the site flow of taxpayers	
CFR	Counselor Flat Rate - Form used to identify those Counselors that wish to receive a flat rate reimbursement of expenses as opposed to itemizing their costs	
Coordinator	Volunteer leader in program	
Counselor (COU)	AARP Foundation Tax-Aide volunteer who is IRS certified in tax law and prepares taxes	
DB	Database	Computer
DC	District Coordinator - AARP Foundation Tax-Aide district (sub state) volunteer leader	
DCN	Declaration/Document Control Number	
Desktop TaxWise	The traditional version of Tax Wise allowing installation of software on a local computer with e-filing by an ERO	TaxWise
District	AARP Foundation Tax-Aide geographic entity within a state defined by State Coordinator (county, city, metropolitan sector, etc.)	

DMT	District Management 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 - is obtained from the IRS and must be associated with one SIDN when ordering TaxWise software	IRS
EIC/EITC	Earned Income Tax Credit	IRS
EIN	Employer Identification Number	IRS
ERO	Electronic Return Originator Volunteer Responsible for E-Filing transmission <i>aka Transmitter</i>	IRS
Extended Service	Taxpayer service given outside the standard 1040-filing season (after April 15th)	
Extranet	Precursor to Volunteer ShareNet. No longer in use.	
F/STAx Pd	Federal & State Taxes Payments Worksheet	TaxWise
FAQ	Frequently Asked Questions	Computer
Flat rate	A fixed amount for counselor/client facilitator or leadership expense reimbursement	
Form 6744	Volunteer Assistor's Test/Retest <i>aka The IRS test</i>	IRS
Fulfillment	AARP staff unit responsible for fulfilling all requests for AARP publications and printed resources, located in Newington, Virginia	TaxWise
HTML	Hyper Text Markup Language	Computer
Instructor (INS)	Volunteer who is IRS-certified and provides tax and administrative training to other volunteers who assist taxpayers	
IRS	Internal Revenue Service - Bureau of the U.S. Treasury Department responsible for collection of taxes, etc	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 handle as appropriate	
LC	AARP Foundation Tax-Aide volunteer leader who generally supervises Counselors and is responsible to a District Coordinator	
Natl	National AARP Foundation Tax-Aide	
NLDC	National Leadership Development Committee	
NLT	AARP Foundation Tax-Aide National Leadership Team comprised of volunteer chairs of the tax training, technology, and leadership development national committees, the ten	

	volunteer Regional Coordinators, and key national program staff	
NLDC	NLTC - National Leadership Development Committee	
NOC	National Operations Committee	
Non-counselor	AARP Foundation Tax-Aide volunteer who assists program as interpreter, etc.	
NTC	National Technology Committee	
NTTC	National Tax Training Committee	
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	Power Point file extension - Microsoft Office '03 and earlier	Software
PPTX	Power Point file extension - Microsoft Office '07	Software
PTIN	Paid Practitioner Identification Number	IRS
PUB 3189	Volunteer e-file Administrator Guide	IRS
PUB 4012	Volunteer Assistor's Guide - Spiral bound resource document on tax law and Tax Wise operations	IRS
PUB 4480	Student Training Kit	
PUB 4491	Student Training Guide	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.	
RAA	Regional Administration Coordinator	
RC	Regional Coordinator - AARP Foundation Tax-Aide volunteer who oversees program operations in a multi-state area (region) and who supervises and supports the State Coordinators	
Relationship Manager (RM)	IRS SPEC employee responsible for volunteer programs in a territory	IRS
Responsible Official (RO)	The volunteer(s) within each split-state who have the responsibility to apply for and/or revise IRS e-file applications for one or more sites.	IRS
RES/NR Wkt	Allocation of Income-MFJ vs.MFS; Non Resident States	TaxWise
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 - AARP Foundation Tax-Aide volunteer responsible for program operations in a state or split-state	

Scope	Defines the limitations of what 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
Shift Coordinator (SCO)	AARP Foundation Tax-Aide volunteers responsible for coordinating and managing all phases of site operations at a specific site during an assigned period of time (shift) acting for the Local Coordinator (LC).	
Shut-ins	persons whose physical condition confines them to a home (institutional or personal)	Conventional
SIDN	Site Identification Number Unique number assigned to each AARP Foundation Tax-Aide site. It is used to identify all returns processed, both paper and e-file, to the IRS as being associated with a specific site. SIDN's are not transferrable as each one identifies a specific location.	
SIMPLE	A "simple" IRA Plan	IRS
Site	Location where tax assistance is performed	
SL	Shift Leader (District Level)	
SMT	AARP Foundation Tax-Aide's State Management Team, comprised of SC (State Coordinator), ADS (Administration Specialist), PCS (Partnership and Communications Specialist), TCS (Technology Specialist), and TRS (Training Specialist)	
SPEC	Stakeholder, Partnerships, Education and Communication - IRS Group responsible for volunteer assistance programs, including TCE, specifically named	IRS
SPECTRM	IRS SPEC's tool and database used to manage tax assistance volunteer programs. Replaced former system STARS.	IRS
SSA	Social Security Administration	SSA
SSN	Social Security Number	SSA IRS
Stmt	Statements forms (filed with returns)	TaxWise
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	

TC	Technology Coordinator (District Level)	
TCE	IRS SPEC Tax Counseling for the Elderly grant which supports programs in which volunteers assist low and moderate income persons age 60 and over, free of charge, in preparation of personal income taxes	IRS
TCS	Technology Specialist - Volunteer member of the State Management Team who implements, maintains and evaluates automated systems for: tax preparation, administrative procedures, and may provide volunteer training	
Territory	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	IRS SPEC Manager with responsibility to support both TCE and VITA in a territory.	IRS
TIGTA	Treasury Inspector General for Tax Administration - the congressionally mandated oversight and investigatory body within the US Department of Treasury responsible for monitoring the IRS and IRS funded programs	IRS
TM	Territory Manager	IRS
TP	Taxpayer	All of us
TrC	Training Coordinator (District Level)	
TRS	Training Specialist - Volunteer member of the State Management Team who plans and implements necessary tax and policy and procedures training for Instructors in the state or split-state	
TW	TaxWise Software	TaxWise
TWO	TaxWise Online - a computer based companion to Desktop Tax Wise with all software located on a central computer owned by CCH allowing easier administration than the traditional Desktop software among other advantages	TaxWise
URL	Uniform Resource Locator	Computer
UTS	Universal Tax Systems, Inc - Trademark of CCH	TaxWise
UTS(YR)	File Folder containing TaxWise Software	TaxWise
VITA	Volunteer Income Tax Assistance - Another IRS SPEC grant 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 credits	IRS

VMIS	Volunteer Information Management System. A database that is designed to hold information on volunteers, service sites, and activity counts throughout AARP Foundation Tax-Aide as well as other volunteer programs within AARP. The information contained in this database is used to generate a variety of program reports, mailing lists for distributing program materials, recognizing years of service and tracking volunteer skills and qualifications. Accessible by Natl, RCs, SCs and ADS	
VRG	Volunteer Resource Guide (Pub 4012 - spiral bound tax law and TaxWise operations reference)	IRS
VRPP	Volunteer Return Preparation Program	IRS
Wkt	Worksheet form (Not filed with return)	TaxWise