

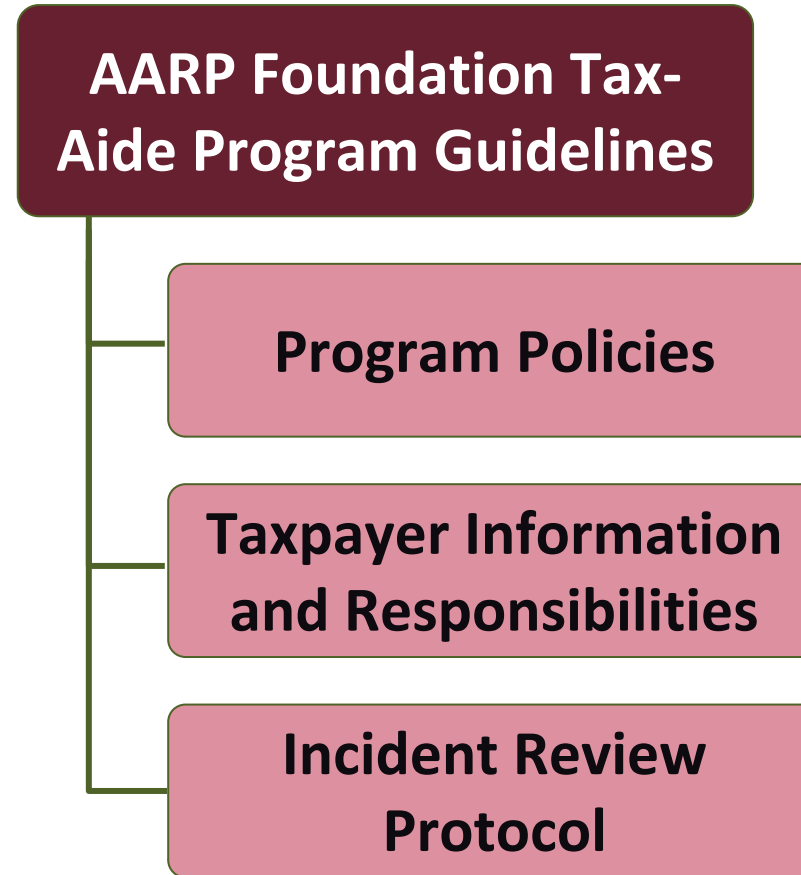
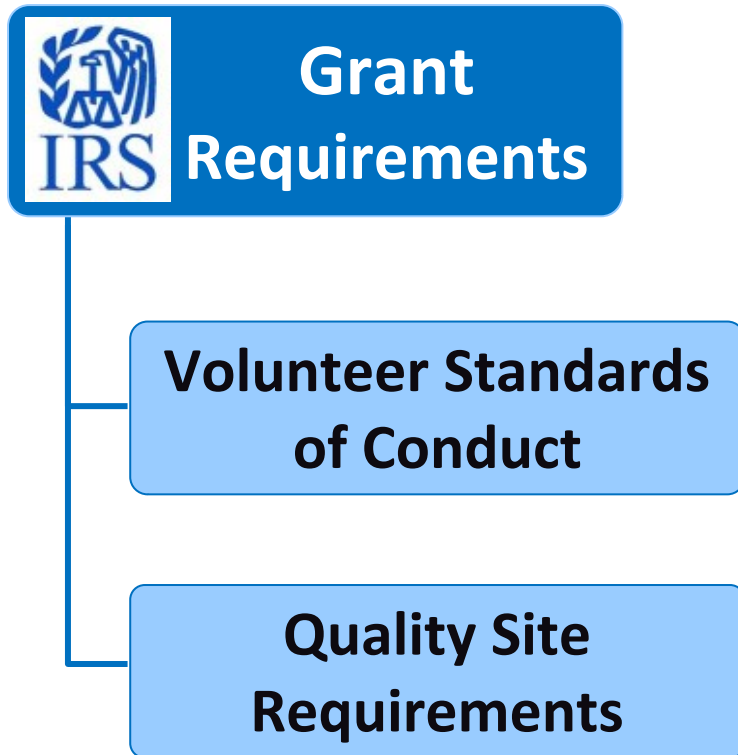
Tax-Aide Policies and Procedures Review

For All Volunteers
Tax Year 2018

■ Program Objective

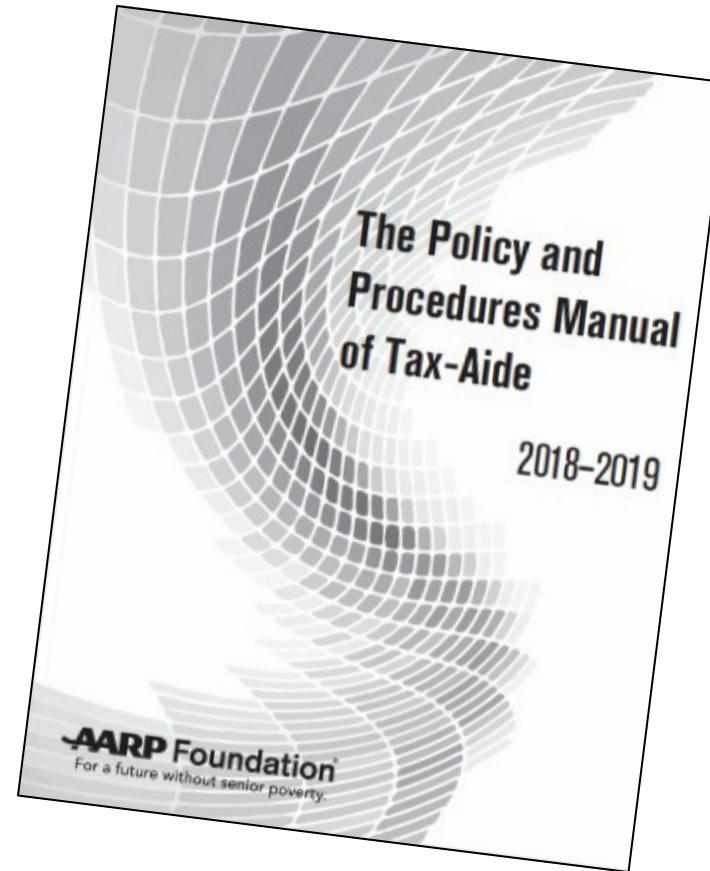
Provide caring, courteous service that results in correct tax returns and the optimum outcome for each taxpayer, and fulfillment for volunteers

■ Session Objective: Awareness of...

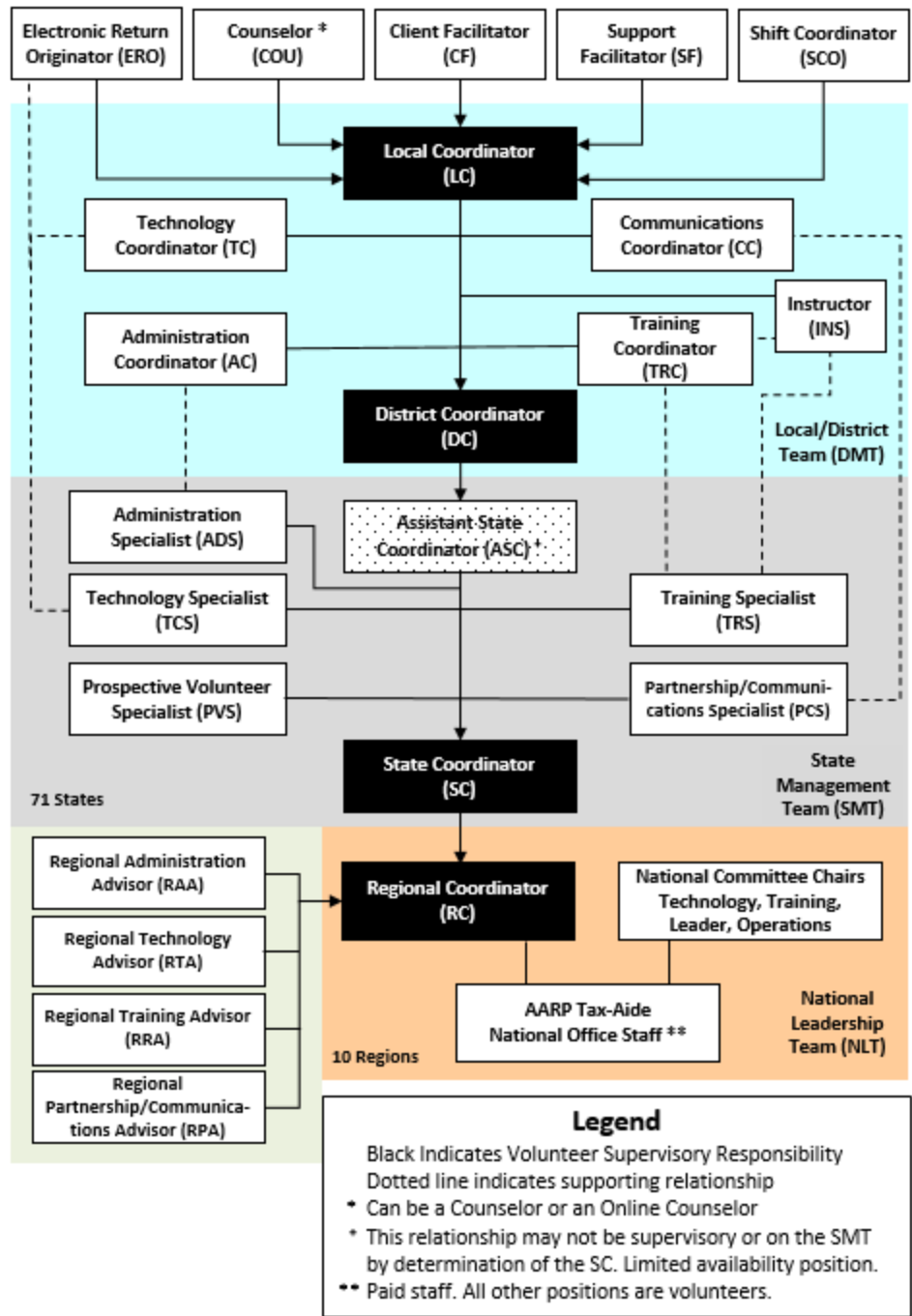


■ Key Resource

- Policy and Procedures Manual (P&P) in the Portal Library




Volunteer Organization Chart



■ IRS Volunteer Standards of Conduct

- Each volunteer agrees to comply with the Standards of Conduct by signing the Volunteer Agreement – the ‘contract’ between each volunteer and the IRS

Volunteer: By signing this form, I declare that I have completed Volunteer Standards of Conduct Certification and have read, understand, and will comply with the volunteer standards of conduct.		
Full name <i>(please print)</i> John Hancock AARP Tax-Aide		Volunteer position(s)
Home street address: city, state and ZIP code Beacon Hill, Boston, MA 02108		
Email address jhancock@gmail.com	Daytime telephone 617-227-1111	Sponsoring partner name/site name
Number of years volunteered <i>(including this year)</i>	Volunteer signature 	Date

■ IRS Volunteer Standards of Conduct

Form 13615 (October 2018)	Department of the Treasury - Internal Revenue Service Volunteer Standards of Conduct Agreement – VITA/TCE Programs
<p>The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.</p>	
<p>Instructions: All VITA/TCE volunteers (whether paid or unpaid workers) must pass the Volunteer Standards of Conduct certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, site coordinators, and VITA/TCE tax law instructors must certify in the Intake/Interview & Quality Review and tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, with photo ID, and signs and dates the form.</p>	
<p>Standards of Conduct: As a volunteer in the VITA/TCE Programs, you must:</p>	
<ol style="list-style-type: none">1) Follow the Quality Site Requirements (QSR).2) Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation from customers.3) Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.	<ol style="list-style-type: none">4) Not knowingly prepare false returns.5) Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.6) Treat all taxpayers in a professional, courteous, and respectful manner.

■ IRS Quality Site Requirements

- Quality Site Requirements (QSR) help ensure quality and accuracy of tax return preparation and consistent operation at sites
- Volunteers agree to comply with and follow the ten QSRs per Standards of Conduct #1

■ QSR #1: Volunteer Certification

- All volunteers complete training and pass tests appropriate for their role(s)



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VITA/TCE Volunteer Assistor's Test/Retest **2018 RETURNS**
Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

A screenshot of the VITA/TCE Central website. The header features the "VITA/TCE Central" logo with a star icon and the IRS logo in the top right corner. Below the header, there are three main sections: "Certification Tests" with a login form (Login Name, Password, and a "Login" button), "Instructor Tools" with links for Classroom Presentations, Lesson Plans, and Instructor Guide 4555e, and "Quick Links" with various resource links like "Link & Learn Taxes Lessons" and "Certification Test/Retest PDFs". A "More Help" section is also present with links for "Getting Started Tutorial", "IRS Publications and Forms", and "Get Adobe® Reader®".

■ All Tax-Aide Volunteers Must Annually

- Complete IRS Volunteer Standards of Conduct Training and pass associated IRS test with score of 80% or higher
- Complete Tax-Aide Policies and Procedures Training (this session)
- Sign IRS Volunteer Agreement – Form 13615

Client Facilitator, Local Coordinator and Shift Coordinator Must Annually:

In addition to prior slide, also complete

- Intake/Interview and Quality Review Training and pass associated IRS test with a score of 80% or higher

■ Counselor, Instructor, TRC, TRS and ERO Must Annually:

In addition to prior two slides, also

- Pass IRS Advanced tax law test* with a score of 80% or higher
- Optionally, certify in additional areas of tax law by completing applicable training and passing associated test with a score of 80% or higher
- Satisfactorily complete specified number of practice returns as part of their training

* Abbreviated Circular 230 certification test for Enrolled Agents, CPAs and other tax professionals does **not** apply to Tax-Aide volunteers

■ QSR #1 (cont): Counselors Must:

- Prepare tax returns that are **in scope**
- Identify out-of-scope returns as early as possible in the tax return preparation process – all out-of-scope tax returns are **required** to be referred to a professional tax return preparer

■ Volunteer Protection Act of 1997

- Volunteer not liable for harm caused by his/her act or omission if:
 - Acted within scope of program and training
 - Followed IRS and AARP policies and procedures
 - Harm not due to willful, criminal, reckless, or grossly negligent act

■ QSR #2: Intake/Interview and Quality Review

- Must use the Tax-Aide Intake Booklet
- Must complete the entire intake and interview process for every tax return
 - Explain process and that taxpayer is responsible for the information on the return
 - Ask probing questions to ensure accurate and complete answers to all questions
 - Note new or changed information on form

■ QSR #2: Intake/Interview and Quality Review

- Quality Review Process requires 100% review of every tax return by **2nd Counselor** with **taxpayer**
 - Full review and discussion of all pages of Intake Booklet
 - Probing questions to ensure correct application of tax law, not just verification of names and numbers
 - **Note new or changed information on form**
 - Advise taxpayers of their ultimate responsibility for the information recorded on their tax return

QSR #3: Photo Identification and Taxpayer Identification Numbers Verified

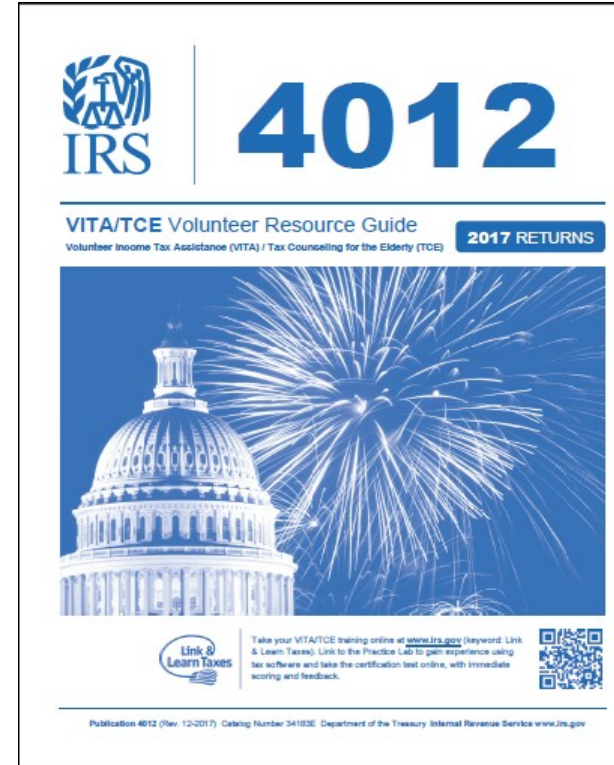
- Process in place to confirm taxpayer identities
 - All taxpayers show government-issued photo ID*
 - Social Security cards or ITIN document for all people on return*
- *rare exceptions approved by LC



■ QSR #4: Reference Material Available


- IRS Pubs 17 and 4012 (paper or electronic)
- Appropriate state tax Instructions
- Tax-Aide Cybertax Alerts*

* Not all CyberTax messages are required, only those labeled as Alerts, i.e., Volunteer Tax Alerts and Quality Site Requirement Alerts



■ QSR #5: Volunteer Agreement

- Volunteer Agreement – the ‘contract’ – signed by Volunteer and approved by Instructor or Local Coordinator to confirm:
 - Approving official has verified the volunteer’s identity
 - Volunteer has completed the required IRS certification test(s)before the volunteer is allowed to work at the site.

Volunteer: By signing this form, I declare that I have completed Volunteer Standards of Conduct Certification and have read, understand, and will comply with the volunteer standards of conduct.		
Full name <i>(please print)</i> John Hancock AARP Tax-Aide		Volunteer position(s)
Home street address: city, state and ZIP code Beacon Hill, Boston, MA 02108		
Email address jhancock@gmail.com	Daytime telephone 617-227-1111	Sponsoring partner name/site name
Number of years volunteered <i>(including this year)</i>	Volunteer signature 	Date

■ QSR #6: Timely Filing of Tax Returns




- Both taxpayer and spouse must sign Form 8879* to authorize e-file of return
- Taxpayer informed that he/she is responsible for accuracy of return before the Form 8879 is signed
- All returns e-filed promptly (same day) and any rejects resolved in timely manner (usually within 24 hours)

* Taxpayer and spouse also need to consent to Relational Office (Group) to e-file – otherwise return must be paper filed

■ QSR #7: Civil Rights

- Sites must provide information to taxpayers regarding their Civil Rights
 - AARP Poster (D143)
 - Dispose old posters
 - Display at “first point of contact between volunteer and taxpayer”

AARP Foundation Tax-Aide:
**Free In-Person
Tax Preparation**

	Working for You	We work hard to make sure you get every tax credit and deduction you've earned.
	Welcoming and Free	The program is open to taxpayers of all ages. AARP membership is not required.
	IRS-Certified	Our volunteers are trained and IRS-certified every year.

To find sites near you, visit aarpfoundation.org/taxaide or call us toll-free at 1-888-227-7669

AARP Foundation

In accordance with federal law and the Department of the Treasury – Internal Revenue Service policy, discrimination against taxpayers on the basis of race, color, national origin (including limited English proficiency), disability, sex (in education programs or activities), age or reprisal is prohibited in programs and activities receiving federal financial assistance. Taxpayers with a disability may request a reasonable accommodation and taxpayers with limited English proficiency may request language assistance to access service.

If a taxpayer believes he or she has been discriminated against, a written complaint should be sent to: Operations Director, Civil Rights Division, Internal Revenue Service, Room 2413, 1111 Constitution Avenue, NW, Washington, DC 20224. For all other inquiries concerning taxpayer civil rights, contact us at the mailing address or email us at edi.civil.rights.division@irs.gov. Do not send tax returns or other tax-related information to the Civil Rights Division office or email address.

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QSR #8: Correct Site Identification Number (SIDN)

QSR #9: Correct Electronic Filing Identification Number (EFIN)

- TaxSlayer defaults set to ensure correct SIDN automatically appears on each tax return
- TaxSlayer defaults set to ensure correct EFIN automatically appears on Form 8879

■ QSR #10: Security, Privacy, Confidentiality

- Do not retain any taxpayer data **at any time**
- Always wear name identification badge with first name and last initial only
- Keep confidential the personal information about other volunteers
- Promptly report any lost data to National office

■ Security, Privacy, Confidentiality

- Protect all data gathered for tax return preparation
- Keep confidential the information provided by taxpayers for tax return preparation
- Turn screen so can't be seen by someone other than taxpayer
- Restrict cell phone usage; prevent photos of financial data
- Don't talk about a taxpayer's return where others can hear

■ Security, Privacy, Confidentiality

- During follow-up conversation with taxpayer on rejected return
 - Tax-Aide volunteer should clearly identify himself/herself including when and where return was prepared
 - Volunteer should obtain information such as birth date, details of an income document, etc. to verify that person is actual taxpayer
- Do not include any taxpayer personal information (other than name) in an email

■ Security, Privacy, Confidentiality

- Know and comply with password requirements
- Never post password on or near computer
- Store equipment in secure limited-access environment when not in use
- Immediately notify your volunteer leader if:
 - Computer is stolen or lost
 - Forms with taxpayer data are stolen, lost or a taxpayer has unauthorized access to another taxpayer's documents

■ Summary: All Volunteers Must

- Complete Tax-Aide Policies and Procedures Training
- Pass the IRS Volunteer Standards of Conduct and Intake/Interview and Quality Review tests
- Wear name tag with first name and first initial only of last name

■ Summary: All Counselors Must

- Pass IRS Intake/Interview and Quality Review and Advanced tests
- NOT prepare returns that are “out of scope” for Tax-Aide
- NOT prepare a return for which they are not trained or do not have sufficient knowledge to prepare, even if it is “in-scope” (refer to another Counselor)
- NOT prepare a return if they believe that the taxpayer is not truthful about the information provided

Tax-Aide Program Guidelines

■ Taxpayer Information and Responsibilities

- Description of overall tax return preparation process
- Available at site for taxpayers to review

Taxpayer Information and Responsibilities

Welcome to AARP Foundation Tax-Aide where you will be helped by Tax-Aide volunteers certified by the IRS. Please take a moment to read the following information.

Taxpayers will:

- Provide all required information and documents to ensure the completion of your return
- Sign-in at the tax site and follow the guidance of the volunteer
- Complete the intake sheet and supplemental intake sheet fully and accurately
- Participate in the intake interview, tax preparation and quality review process
- Inform the volunteer of all your income including cash, gambling winnings, etc.
- Understand that some returns are beyond the program scope (see scope poster) or have complicated state or other issues so you might be referred elsewhere
- Ensure the return is complete and accurate before signing. Joint returns require the signature of both spouses
- Agree that you are responsible for the accuracy of your return
- Treat volunteers with courtesy and respect
- Questions? Call 888-687-2277 or email taxaide@aarp.org

Tax-Aide volunteers will:

- Treat taxpayers in a courteous and professional manner
- Prepare tax returns within the scope of the program
- Provide tax assistance based on the information and documents provided by the taxpayer
- Quality review all tax returns
- Respect taxpayers' privacy and confidentiality

Tax-Aide Process		
Waiting Area	Tax Preparation	Quality Review
Sign-In Complete Intake Sheets Organize Your IDs, SS Cards and Tax Documents	IDs, SS Cards Checked Intake Sheets and Tax Documents Reviewed Taxpayer Interviewed Tax Return Prepared	IDs, SS Cards Checked Intake Sheets and Tax Documents Reviewed Taxpayer Interviewed Tax Return Reviewed Return Signed

Essential Documents to Have at the tax site

<ul style="list-style-type: none"> • Government-issued photo ID for the taxpayer(s) on the return • Social Security cards or ITIN documentation for all • Copy of last year's tax return • Income documents – Forms W2, SSA 1099, 1099R, 1099G, other 1099 forms, self-employment records • Brokerage statements - sale of stocks or bonds • Healthcare – Forms 1095 A, B, or C; marketplace exemption letters 	<ul style="list-style-type: none"> • Mortgage interest, medical/dental expenses, charitable donations, sales, income or property taxes • Records of federal and state income taxes paid • Educational expenses – Form 1098-T, student's detailed financial school account, other education expenses • Checkbook or savings account info for direct deposit of refund or direct debit of balance due • Any recent IRS or state tax department correspondence
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For a complete list of documents some taxpayers might need, visit: aarpfoundation.org/taxaide

For a future without senior poverty.

■ Taxpayers...

- Provide assistance to those with disabilities
 - Be welcoming
 - Notify Local Coordinator if requested assistance is not available
- Upset taxpayer?
 - Attempt to defuse situation
 - Move to quiet area, if possible
 - Immediately notify Local Coordinator

■ Incident Review Protocol

- Applies to events that relate to accidents, injuries, severe illness, criminal activities or threatening behavior
- In Portal Library
 - Incident Review Instructions
 - AARP Foundation Tax-Aide Incident Review Form

■ Report Incident If a Volunteer Is:

- Injured at site or while on program business
- Arrested, charged with or convicted of a crime
- Alleged to have sexually harassed a volunteer or taxpayer
- Alleged to be overly aggressive
- Engaged in inappropriate fiscal (business) conduct
- Violates Policies

■ Report Incident If:

- A volunteer or taxpayer:
 - Causes property damage at site
 - Becomes ill at site and 911 called
 - Indicate they plan to contact a lawyer or the media or AARP regarding an issue
- Accident involving a taxpayer occurs at site
- Taxpayer is asked to leave site and/or police are called

■ Conflict of Interest

- Volunteers must avoid either an actual or the appearance of a conflict of interest when conducting AARP Foundation Tax-Aide activities
- A conflict of interest occurs when volunteer, as employee or independent contractor, provides a service with a profit motive or when a member of the volunteer's immediate family or household participates in such an activity

■ Final Reminders: Volunteer Checklist

- Secure Equipment and Tax Data
- Certify: Pass appropriate tests
- Follow key policies, e.g. IRS Standards of Conduct and QSRs, AARP Foundation Policies
- Interview/Intake process for every taxpayer
- 100% Quality Review by 2nd Counselor
- Close for the day; have and comply with a process for tracking all e-files through acceptance
- Accurately Report Service Activity – Include Q & As

■ Tax-Aide Policies and Procedures

Questions?



Comments...

