

Tax-Aide Policy and Procedures Review

For Review with All Volunteers
Tax Year 2016

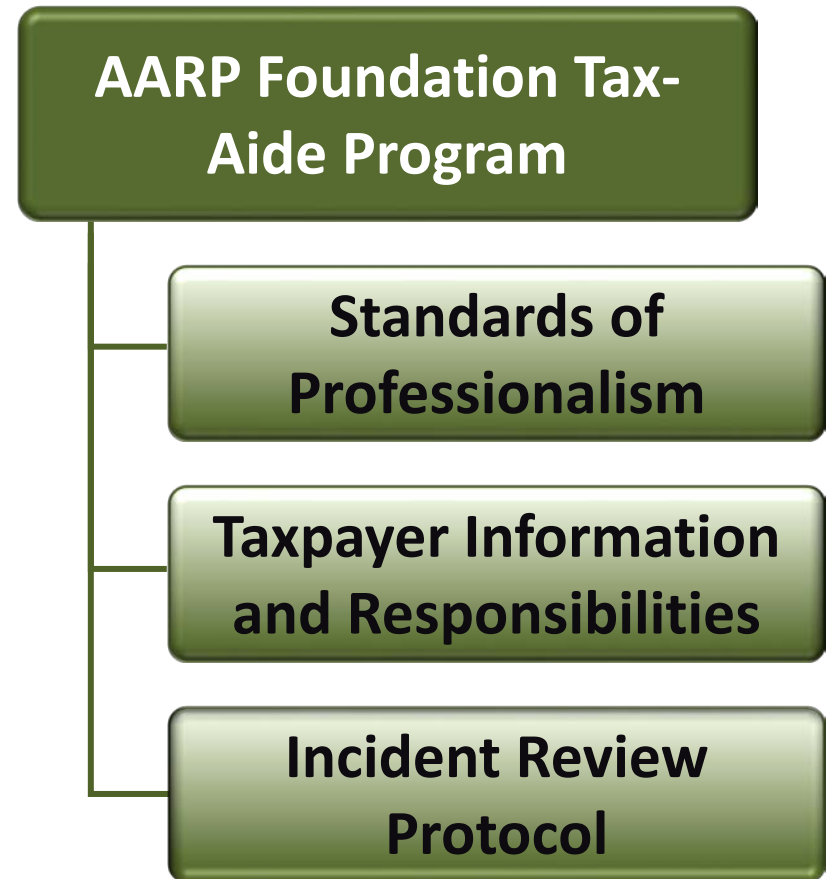
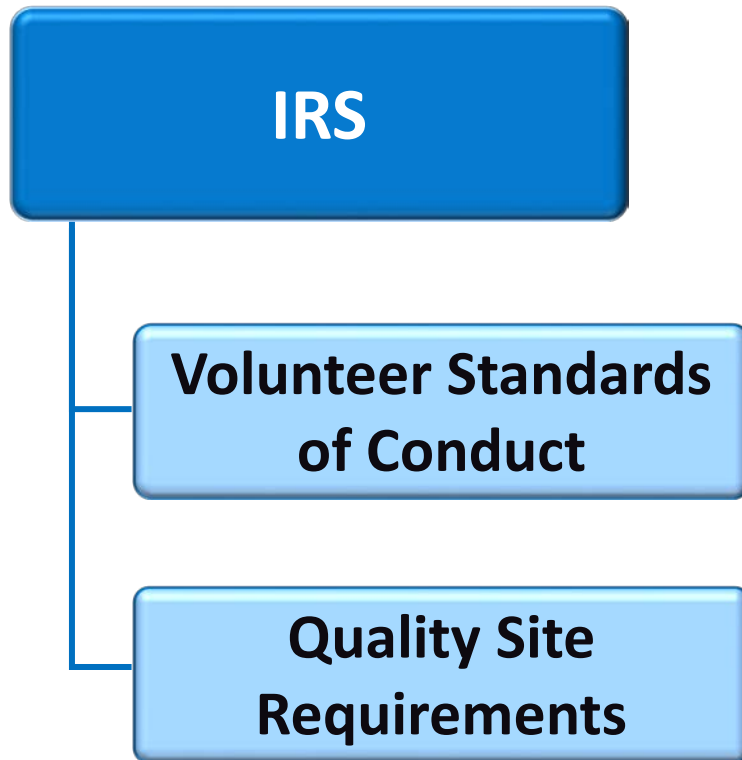
Goal

Improve volunteer satisfaction and create a satisfying experience for taxpayers by reviewing IRS and Tax-Aide policies with all volunteers

Overall Objectives:

- **Ensure awareness of**
 - IRS grant requirements
 - AARP Foundation Tax-Aide Standards of Professionalism
 - AARP Foundation Tax-Aide Program policies and procedures
- **Provide training for all volunteers**
 - Volunteer Standards of Conduct (VSC)
 - Quality Site Requirements (QSR)
 - Program policies and procedures

Policies and Procedures





Key Resource: Client Service Provider Digest

Additional important information provided in the Client Service Provider Digest:

- Counselor Guidelines and Policies
- Conflict of Interest Guidelines
- Confidentiality and Security of Taxpayer Data
- Liability Protection
- AARP Foundation Volunteer Standards of Professionalism
- Activity Reporting



IRS Volunteer Standards of Conduct

- **To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.**
- **Each volunteer agrees to the terms of the Volunteer Standards of Conduct when he/she signs the Volunteer Agreement (Form 13615) – the ‘contract’ between the IRS and each volunteer.**



IRS Volunteer Standards of Conduct

- 1. Follow the Quality Site Requirements**
- 2. Do Not accept payment or solicit donations for federal or state tax return preparation**
- 3. Never solicit business for self or others**
- 4. Do Not knowingly prepare a false return**
- 5. Do Not engage in any criminal or any conduct deemed to have a negative effect on the program**
- 6. Treat all taxpayers in a professional, courteous and respectful manner**

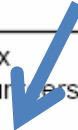


Volunteer Standards of Conduct

All volunteers must sign Form 13615

Form 13615 (October 2016)	<p style="text-align: center;">Department of the Treasury - Internal Revenue Service</p> <p style="text-align: center;">Volunteer Standards of Conduct Agreement – VITA/TCE Programs</p>
-------------------------------------	---

critical text



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.

Instructions: All VITA/TCE volunteers (whether paid or unpaid workers) must pass the *Volunteer Standards of Conduct Test*, 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.

use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.

6) Treat all taxpayers in a professional, courteous, and respectful manner.

Form 13615, Page 2

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>	Volunteer position(s)
---------------------------------	-----------------------

Home street address: city, state and ZIP code

Email address	Daytime telephone	Sponsoring partner name/site name
---------------	-------------------	-----------------------------------

Number of years volunteered <i>(including this year)</i>	Volunteer signature Electronic OK	Date
--	---	------

Volunteer Certification Levels *(Add the letter "P" for all passing test scores)*

Standards of Conduct <i>(Required for ALL)</i>	Intake/Interview & Quality Review	Basic	Advanced	Circular 230 Federal Tax Law Update*	Military	International	HSA	Puerto Rico		Foreign Students
								1	2	
				N/A						

***Circular 230 Federal Tax Law Update Certification:** Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. To qualify for this certification, the license information below must be completed by the volunteer and verified by the partner or site coordinator. Volunteers with this certification level can prepare any tax returns that fall within the scope of the VITA/TCE Programs. *(Advanced, HSA, Military, etc.)* A Scope of Service Chart is located in Publication 4012, *VITA/TCE Volunteer Resource Guide*. **See Publication 1084, Site Coordinator Handbook, for additional requirements and instructions.**

Professional designation <i>(Attorney, CPA, or Enrolled Agent)</i>	Licensing jurisdiction <i>(insert state)</i>	Bar, license, registration, or enrollment number	Effective or issue date	Expiration date <i>(if provided)</i>
---	---	--	-------------------------	---

Note: SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC Partner.

Site Coordinator, Sponsoring Partner, Instructor or IRS: By signing this form, I declare that I have verified the required certification level(s) and photo identification for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's <i>(printed)</i> name and title <i>(site coordinator, sponsoring partner, instructor, etc.)</i>	Approving Official's signature and date Must be Handwritten
---	---



Standards of Professionalism

The AARP Foundation Tax-Aide standards for each volunteer

- Do Not discuss politics, race, nationality, gender identity or religion
- Treat all taxpayers/volunteers equally and with courtesy – no discrimination
- Only prepare **in-scope** returns

Standards of Professionalism

- **Ensure all tax returns receive a Quality Review by 2nd certified Counselor**
- **Do not discuss taxpayer information with anyone who does not have a “need to know”**

Standards of Professionalism

- **When issue arises regarding taxpayer return that requires consultation with 2nd volunteer:**
 - **Discuss away from taxpayer**
 - **Discuss quietly to ensure other taxpayers do not hear private information**
 - **Resolve differences of opinion privately to sustain taxpayer confidence in the knowledge and skills of the Counselors**

Standards of Professionalism

- **Provide assistance to those with disabilities**
 - Assure welcome
 - Notify Local Coordinator if requested assistance is not available
- **Upset taxpayer?**
 - Attempt to diffuse situation
 - Move to quiet area, if possible
 - Immediately notify Local Coordinator



Standards of Professionalism

- **Do not provide any volunteer's personal information (other than first name) to anyone**
 - **Refer inquiries to Local Coordinator**

IRS Quality Site Requirements

- **Purpose of Quality Site Requirements (QSR) is to ensure quality and accuracy of tax return preparation and consistent operation of sites**
- **Volunteers agree to adhere to ten QSRs in Standards of Conduct #1**

Summary of IRS Quality Site Requirements (QSR)

	Who is responsible?
1 Volunteer certification	LC/Instructor
2 Intake and Interview and Quality Review Process	Counselor/QR
3 Photo Identification and Taxpayer Identification Numbers	Counselor/QR
4 Reference Material	LC
5 Signed Volunteer Agreement	All

Quality Site Requirements

	Who is responsible?
6 Timely Filing of Tax Returns	LC/ERO
7 Civil Rights Requirements	LC
8 Correct Site ID number (SIDN)	LC/ERO
9 Correct Electronic Filing Identification Number (EFIN)	LC/ERO
10 Security	All



What You Need to Know

QSR #1

Volunteer Certification

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

- ✓ **All volunteers sign Form 13615 agreeing to adhere to the VSC**
- ✓ **ADS oversees the Tax-Aide volunteer certification process and ensures that volunteers' certifications are submitted to Tax-Aide National Office and NVP updated**
- ✓ **All out-of-scope tax returns are referred to a professional tax return preparer**



Required Training

- **All**
 - **Volunteer Site Policies and Procedures Training (includes Tax-Aide Standards of Professionalism)**
- **Client Facilitator, Local Coordinator and Shift Coordinator**
 - **Intake/Interview and Quality Review Training**
- **Client Facilitator – Client Facilitator training**
- **Local Coordinator – Local Coordinator training**
- **Others based on role(s)**



Required Tests

- 1. All – Volunteer Standards of Conduct Test**
- 2. Client Facilitator, Local Coordinator and Shift Coordinator – Intake/Interview and QR Test**
- 3. Counselor, Instructor, TRC, TRS and ERO –
1. and 2. plus Advanced Test**



What Volunteers Need to Know

QSR #2 Intake/Interview

100% use of form with sufficient interview of taxpayer to ensure accuracy and completeness of return

- ✓ **Must use current year Form 13614-C – Interview/Intake & Quality Review Sheet for every taxpayer**
- ✓ **Ask probing questions to ensure accurate and complete answers**
- ✓ **Note new or changed information on form**



What Volunteers Need to Know

QSR #2 (cont)

Quality Review Process

100% Quality Review by 2nd Counselor

- ✓ QR must be with taxpayer
- ✓ Full review and discussion of all pages of Intake Sheet
- ✓ QR must include probing questions to ensure correct application of tax law, not just verification of name and numbers
- ✓ Note new or changed information on form



What Volunteers Need to Know

QSR #3

Photo Identification and Taxpayer Identification Numbers

Process is in place to
confirm taxpayer
identities and
identification numbers

- ✓ All taxpayers show photo ID*
- ✓ SS cards or ITIN documents for all people on return*

*rare exceptions approved
by LC

What Volunteers Need to Know

QSR #4

Reference Material

Have required IRS material available (paper or electronic)

- ✓ **IRS Pubs 17 and 4012**
- ✓ **Appropriate State Tax Instructions**
- ✓ **IRS Intake/Interview and Quality Review Sheet (Form 13614-C) for every return prepared**
- ✓ **Tax-Aide Cybertax Alerts**

What Volunteers Need to Know

QSR #5

Volunteer Agreement

**100% volunteers sign
Volunteer Agreement
Form and understand
Standards of Conduct**

- ✓ **Must pass Volunteer Standards of Conduct test and Intake/Interview and Quality Review test**
- ✓ **Agree to comply with IRS Standards of Conduct**
- ✓ **Agree to abide by program's Standards of Professionalism**
- ✓ **Volunteer Agreement must be signed by Volunteer and Instructor or Local Coordinator**

What Volunteers Need to Know

QSR #6

Timely Filing of Tax Returns

All taxpayers are reminded that the accuracy of the return is their responsibility

All returns filed in timely manner

- ✓ Both taxpayer and spouse must sign Form 8879 to authorize e-file of return —Counselors may never sign for a taxpayer
- ✓ All Counselors must inform taxpayer that he/she is responsible for accuracy of return before signing 8879
- ✓ Any rejects must be resolved in timely manner (usually within 24 hours)

What Volunteers Need to Know

QSR #7

Civil Rights Requirements

Sites must provide information to taxpayers regarding their Civil Rights

- ✓ AARP Poster (D143)
 - * **Trash or re-cycle old posters!**
- ✓ Must display at “first point of contact between volunteer and taxpayer”



What Volunteers Need to Know

QSR #8 All Returns must have the correct Site Identification Number

QSR #9 All Sites must have the correct Electronic Filing Identification Number

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

What Volunteers Need to Know

QSR #10

Security, Privacy, Confidentiality

**No loss of taxpayer
data**

- ✓ **No taxpayer forms or information retained by volunteers**
- ✓ **All returns prepared at site**
- ✓ **Promptly report any lost data to National office**
- ✓ **Volunteers wear name identification badge**



What Volunteers Need to Know

QSR #10 (cont)

Security, Privacy, Confidentiality

**All taxpayer financial
data is secure**

- ✓ Know and comply with password requirements
- ✓ Never post password on or near computer
- ✓ Lock computer if you step away; 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 of Taxpayer Information

- **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 of Taxpayer Information

- **Do not retain any taxpayer data at any time other than for Form 8453**
- **Do not exchange taxpayer data with anyone by email, by fax, by mail or by courier**



Secure Equipment and Tax Data

- **AARP Foundation Tax-Aide approved anti-virus software must be installed and running on computers**
- **AARP Foundation Tax-Aide approved firewall software program installed**
- **Passwords required to control access to taxpayer data**



Loss of Equipment/Financial Data

- **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**
- **Volunteer leader must immediately call police to report loss of computer and number on back of volunteer badge**
- **Incident Review must be completed and sent to volunteer supervisor and National Office**

Summary: All Volunteers Must

- **Complete Volunteer Site 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**



Taxpayer Information and Responsibilities

Taxpayer Information and Responsibilities

Welcome to AARP Foundation Tax-Aide where you will be assisted by AARP Foundation Tax-Aide volunteers certified by the IRS. Please take a moment to read the information on this page.



Available at
site for
taxpayers to
review

Taxpayers will:

- Provide all required 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 volunteer of all your income including cash, gambling winnings, etc.
- Understand that some returns are beyond the program scope (see scope poster) 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

Taxpayer Information and Responsibilities (cont)

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

Incident Review Protocol

- **Applies to events that relate to accidents, severe illness or threatening behavior**
- **On OneSupport**
 - **Incident Review Instructions**
 - **AARP Foundation Tax-Aide Incident Review Form**

Reporting Incidents

- **An Incident report is required 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 Standards of Professionalism**

Reporting Incidents (cont)

- **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**

Closing for the Season

- **Ensure no taxpayer data remaining on site-owned, personal, IRS and Tax-Aide computers**
 - Scanned files
 - Print spoolers
- **See OneSupport for details**

Final Reminders: Volunteer Checklist

- ✓ **Secure Equipment and Tax Data**
- ✓ **Certify: Pass Intake/Interview & QR test and Advanced test if a Counselor; Pass Intake/Interview & QR test if a Client Facilitator; IRS Standards of Conduct Test (all volunteers)**
- ✓ **Follow key policies, e.g. IRS Standards of Conduct, AARP Foundation Standards of Professionalism**
- ✓ **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 – get returns to ERO**
- ✓ **Close for the season properly**
- ✓ **Accurately Report Service Activity – Include Q & As!**

Volunteer/Site Policies and Procedures

Questions?



Comments...

