THE TRAINING SLIDES

Instructors are not required to use the NH 2011 slides (AARP slides are available on the extranet) but are encouraged to as they contain tax law information, TaxWise screenshots and other information not included in the slides on the extranet. Instructors are encouraged to revise the slides to fit their teaching style, classroom facilities or district/site-specific procedures.

The slides are organized in roughly 1040 and 4491 lesson order, except for the following. The first three are designed to follow the Lesson 01 slides:

01A	AARP PROGRAM P&P (the required Tax-Aide training)
01B	IRS STANDARDS OF CONDUCT
01C	TAXAIDE SCOPE & WHAT"S NEW (scope, tax law changes, other changes)
07	STARTING A RETURN IN TAXWISE (the Kent practice exercise starts here)
18	FORM 8606 (<u>not</u> 4491 Lesson 18, but best covered after IRA contributions in Lesson 17)

The slides reference TaxWise software, various IRS forms and instructions and Publications. Pub 17 references are for chapters instead of pages so while they were created with a 2010 Pub 17 they should also work with 2011 Pub 17 if you have it. The slides also reference 'Tax-Aide Quizzes', and several references created specifically for NH. All are listed below. It is recommended that you have these documents available in class and for students to use for practice exercises and the test.

The content of all materials is based on 2011 federal tax law as of early December, and is subject to change. State information in the slides is general as no 2011 state information was available and Taxwise 2011 state software was not available. Note, however, that TWO 2010 is available for training if you want to practice state returns using prior year software.

##REREFENCE MATERIALS YOU SHOULD HAVE IN CLASS

Pub 4491
Pub 4012
Pub 17
Pub 4491W (note that answers were e-mailed to instructors)
Client Service Provider Digest (formerly the Counselors Digest)
NH DP-10 Reference, and the DP-10 form and instructions
NH DP-300 Reference, and the DP-10 form and instructions
MA, ME or VT state forms and instructions if in scope for your site
Form 8379 & Instructions
Procedures for preparing federal and state returns for same-sex couples on TaxWise
Form 8606 and Instructions (if in scope)
Form 8283 and Instructions (if in scope)
Form 5405 and Instructions
Form 1040X and Instructions
Schedule K-1 (1041), K-1 (1065), K-1 (1120S) and instructions

REFERENCE MATERIALS YOU SHOULD HAVE IN CLASS (continued)

Schedule C Reference
Practice Lab Capital Gains Reference (needed for Lesson 10 practice and the test if using Practice Lab due to software updates relative to new Form 8949 that are in TWO training, but not Practice Lab)
Pub 590
Schedule D Instructions (new form 8949 information is expected to be included here)
For classes with returning volunteers taking the COD and HSA online course and test you may also want to have Forms 982 and 8889 (and instructions) available

USING THE SLIDES AND OTHER TRAINING MATERIALS

1. There is no requirement to have students look up every reference cited in the slides; you can simply cover the points you want to emphasize. The rest remains as a visual reminder, a way to further explain a topic, or as opportunity to practice using reference materials or software.

2. A lot of practice options are presented. You do not have to use them all. Select what you prefer and omit the rest, or consider assigning some as 'self study' for your students.

3. Comprehensive Problem C, Kent, is the ongoing TaxWise practice problem for class. However: AARP recommends that at least four practice exercises be completed, preferably in class, by Counselors to demonstrate competency. See Pub 4491W for other exercises to cover with your students: Exercise 11 (Fleming) is a good addition to Kent, as it covers several topics not in Kent. Use the tables on pages 4-5 to select additional practice exercises based on topics you wish to cover.

4. AARP- prepared quizzes are available for some lesson topics. They are not in the slides, but are referred to in applicable lessons when available and are available in PDFs that you can print or e-mail to your students. If you want slides, the originals from Tax-Aide are on the extranet both within their slides and as a compilation of just the quiz slides. But note: For NH the original quizzes were revised to cite lesson #s and follow the lesson order.

5. There are several topics for which no quizzes or problems are available. Major ones are listed below. If TaxWise is used in class, the instructor can go back to completed exercises and have students add the relevant forms for practice. Also remember to consult the tables on pages 4-5 of Pub 4491W:

   Lesson 18: FORM 8606
   Lesson 19/20: nothing on Form 8283
   Lesson 35: Amended returns

UPDATES, MISPRINTS AND LATE DEVELOPMENTS

'Errata' documents, Pub 4491X and other updates from AARP and the IRS are expected, and if not included in a Cybertax, will be sent to you via e-mail and posted to www.nhtaxhelp.org.

PRACTICE LAB

Volunteers should use TaxWise 2011 to prepare the tax returns for their certification test and to complete the 4 workbook problems recommended by AARP. Practice Lab is 2011 TaxWise Online (TWO), but it is missing some software updates: The most critical being some related to the new Form 8949 and Schedule D. AARP has provided a reference tool to help with these problems (Practice Lab Capital Gains Reference). This document, as well as instructions for signing onto Practice Lab were e-mailed to instructors, and will also be at www.nhtaxhelp.org.

Alternatively, you could set up your students as users on TWO Training. This is 2011 software, and it includes some software updates that will make it work more like 'real' TaxWise.

CERTIFICATION

For 2011 all volunteers can take the test on L&L. Instructions are at www.nhtaxhelp.org. When they pass the test they can print the Volunteer Agreement for you and sign it (their test scores are included at the bottom). They can also print their test results for you so you can see which questions they got wrong. If you have your students use Practice Lab (recommended), you can have them give you their ID and zip code so you can review their work.

Remember to report volunteer certifications promptly to Vicki! Procedures will be provided for this process.

TRAINING PLANS

There are several training plans on the AARP extranet: 3-4 day and 6-7 day plans (these are dated 9/09, so they are a little outdated).
This year AARP provided a revised 5-day plan (5daytraining plan2012B) and a new Alternative Training Option (Alternative+Training+Option+Final) that provides for partial training on L&L combined with classroom training. Both were e-mailed to instructors.
A more concise Returning Volunteers Training Plan is also available at www.nhtaxhelp.org. This training plan is for experienced returning counselors only, and involves pre-reading and pre-completion of practice problems to reduce classroom time while still covering necessary Tax-Aide material.
Any volunteers who train and certify on Link & Learn without attending class will have training gaps. It is the responsibility of their LC to ensure these volunteers receive the necessary additional training before preparing tax returns. The necessary training is outlined in the TaxAide Training Not on Link & Learn document.
The Training Guide is another helpful planning tool, and it is available on the extranet.

TRAINING REQUIREMENTS

AARP has specific training requirements for the various volunteer roles. See a summary of these requirements at www.nhtaxhelp.org called TaxAide Volunteer Training Requirements.

STATE MATERIALS

The NH DP-10 and DP-300 will be revised and emailed/posted to www.nhtaxhelp.org when ready.