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...

- Grant Requirements
  - Volunteer Standards of Conduct
  - Quality Site Requirements

- AARP Foundation Tax-Aide Program Guidelines
  - Program Policies
  - Taxpayer Information and Responsibilities
  - Incident Review Protocol
Key Resource

- Policy and Procedures Manual (P&P) in the Portal Library
Each volunteer agrees to comply with the Standards of Conduct by signing the Volunteer Agreement – the ‘contract’ between each volunteer and the IRS.
Volunteer Standards of Conduct Agreement – VITA/TCE Programs

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 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.

Standards of Conduct: As a volunteer in the VITA/TCE Programs, you must:

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.
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.
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)
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
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
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 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
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
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
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
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.

<table>
<thead>
<tr>
<th>Volunteer:</th>
<th>John Hancock AARP Tax-Aide</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full name (please print)</td>
<td>John Hancock</td>
</tr>
<tr>
<td>Volunteer position(s)</td>
<td></td>
</tr>
<tr>
<td>Home street address: city, state and ZIP code</td>
<td>Beacon Hill, Boston, MA 02108</td>
</tr>
<tr>
<td>Email address</td>
<td><a href="mailto:jhancock@gmail.com">jhancock@gmail.com</a> 617-227-1111</td>
</tr>
<tr>
<td>Daytime telephone</td>
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</tr>
<tr>
<td>Sponsoring partner name/site name</td>
<td></td>
</tr>
<tr>
<td>Number of years volunteered (including this year)</td>
<td></td>
</tr>
<tr>
<td>Volunteer signature</td>
<td>John Hancock</td>
</tr>
<tr>
<td>Date</td>
<td></td>
</tr>
</tbody>
</table>

QSR #5: Volunteer Agreement
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
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”
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
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
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
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
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