

# Local Coordinators Site Policies and Procedures

Quality Site Requirement  
and Volunteer Standards of  
Conduct 2013-2014

# Local Coordinator Digest

- **Source of information for**
  - **Site Operations**
  - **Recognition**
  - **Activity Recording & Reporting**
  - **Site Management**
  - **...and more**

# Overall Objectives

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

# Quality Site Requirements

	Who is responsible?
● #1 – Volunteers must be certified	LC/Instructor
● #2 – Intake and Interview	Counselors
● #3 – Quality Review	Counselors
● #4 – Reference Material	LC
● #5 - Signed Volunteer Agreement	Counselor

# Quality Site Requirements

- |  | Who is responsible? |
|--|---------------------|
| ● #6 – All Returns filed on Timely Basis                               | ERO/Counselor       |
| ● #7 – Taxpayers informed of Civil Rights                              | LC                  |
| ● #8 - Must use correct Electronic Filing Identification Number (EFIN) | LC/ERO              |
| ● #9 – Must use correct Site ID number (SIDN)                          | LC/ERO              |
| ● #10 – Taxpayer Identification  | LC/Counselor        |

# What You Need to Know

## QSR #1

## Volunteer Certification

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**All volunteers must complete Volunteer Standards of Conduct training and pass the test (VSC) (Pub 4961)**

- ✓ **TRS oversees the Tax-Aide volunteer certification process and ensures that the names of certified Instructors are submitted.**
- ✓ **Instructor to notify LC and DC of volunteers completing certification.**
- ✓ **Volunteer is assigned to site and ADS notified for VMIS update, notification to IRS and the Tax-Aide National Office**

# What You Need to Know

## QSR #2

### Intake and Interview Process

Must use Form 13614-C – Interview Intake & Quality Review Sheet for every taxpayer

Taxpayer **interview** is key to thorough and accurate return

- ✓ **Mandatory Training module (lesson #2) with test embedded in IRS Ethics test.**
- ✓ **All Volunteers, including Greeters and Client Facilitators, will train and test on this information.**

# What You Need to Know

## QSR #3

### Quality Review Process

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**100% Quality Review  
by 2<sup>nd</sup> counselor**

- ✓ QR must be in front of taxpayer with full review of all pages of the Client Intake Form
- ✓ QR should ask “probing questions” not just verify name and numbers



# What You Need to Know

**QSR #4**

**Reference Material**

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**Have required IRS material available (paper or electronic)**

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

# What You Need to Know

**QSR #5**

**Volunteer Agreement**

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**All volunteers must  
sign the Volunteer  
Agreement Form  
13615**

- ✓ **Must pass Volunteer Standards of Conduct test**
- ✓ **Volunteer Agreement must be signed by instructor or local coordinator**
- ✓ **Will include information for EA/CPAs to get Continuing Education for service**

# Form 13615, Page 1

Form **13615**  
(Rev. July 2013)

Department of the Treasury - Internal Revenue Service

## **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 complete the *Volunteer Standards of Conduct Training*, and sign Form 13615, *Volunteer Standards of Conduct Agreement*, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in 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 and signs the form.

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

- |  |  |
|--|--|
| 1) Follow the Quality Site Requirements (QSR).   | 4) Not knowingly prepare false returns.  |
| 2) Not accept payment or solicit donations for federal or state tax return preparation.  | 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. |
| 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. | 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 Training 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		Date

**Volunteer Certification Levels**

	Standards of Conduct <i>(Required for ALL)</i>	Basic	Advanced	Military	International	COD	HSA	Puerto Rico		Foreign Students
								1	2	
Add the letter "P" for all passing test scores										

Was the Intake/Interview & Quality Review PowerPoint Training completed? *(Required for site coordinators, quality reviewers, return preparers and instructors)*

**Site Coordinator, Sponsoring Partner, Instructor or IRS:** By signing this form, I declare that I have verified the required certification level(s) and proper 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
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# Form 13615, Page 2

Request for CE credits to be sent to National Office for Approval. Do NOT send to SPEC.

**For Continuing Education (CE) Credits ONLY**  
*(to be completed by the site coordinator, partner, and/or SPEC territory)*

**Instructions:** The sponsoring partner or site coordinator will complete this section when an unpaid volunteer requests Continuing Education (CE) credits as an Enrolled Agent (EA), Other Tax Return Preparer (OTRP), or Certified Public Accountant (CPA) for volunteer hours as an instructor or quality reviewer. Once the volunteer has completed the minimum hours allowable for CE credits, the partner or site coordinator will complete this section, sign and date where indicated to validate the hours, and send the completed form to SPEC Territory Office/Relationship Manager. SPEC territory will validate that all requirements were met (completed training and completed hours) prior to submission to SPEC HQ. The maximum allowable CE credits will be validated by HQ and forwarded to Return Preparer's Office (RPO). Note: The maximum number of CE credits and minimum volunteer hours apply to EA and OTRP. CPA CE credit eligibility requirements are determined by individual state law.

Name as listed on their PTIN card *(review the card)*

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Volunteer's Preparer's Tax Identification Number (PTIN) *(P-\_\_\_\_\_)*

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Address *(VITA/TCE Site or teaching location)*

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	<input type="checkbox"/> Enrolled Agent (EA)	<input type="checkbox"/> Certified Public Accountants (CPA)
	<input type="checkbox"/> Other Tax Return Preparers (OTRP)	
<input type="checkbox"/> Quality Reviewer (QR) <i>(* maximum 14 CE credits)</i>	Total hours performing quality reviews _____ <i>(minimum 10 volunteer hours)</i>	Total hours performing quality reviews _____
<input type="checkbox"/> Instructor <i>(* maximum 8 CE credits)</i>	Total hours teaching tax law _____ <i>(minimum 4 hours teaching)</i>	Total hours teaching tax law _____
List tax law courses instructed		
Allowable CE Credits <i>(completed by the SPEC Territory Office)</i>		

\* Maximum combined QR & instructor CE credits: 18

**Site Coordinator, Sponsoring Partner, Instructor or IRS:** By signing this form, I declare that I have validated that the reported volunteer hours are based on the activities this volunteer performed in my site or training facility.

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

# What You Need to Know

## QSR #6

### Timely Filing of Tax Returns

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**Must have process to ensure e-file returns filed in a timely manner**

- ✓ **Taxpayer and spouse signed 8879 provides authorization to e-file return**
- ✓ **Any rejects should be resolved in a timely manner (usually within 3 days)**

# What You Need to Know

**QSR #7**

**Title VI**

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**Sites must provide information to taxpayers regarding their Civil Rights**

- ✓ **New Language on AARP Poster (D143)**
  - \* **trash or re-cycle old posters!**
- ✓ **Must display at “first point of contact between volunteer and taxpayer.”**

# What You Need to Know

## QSR #8

### Correct Site Identification Number

✓ **Correct Site Identification Number (SIDN) must be reported on all returns.**

#### Bottom – Main Information Worksheet

##### Preparer Information

Check to bill as a self-prepared return:

Preparer's ID:

Date:

Preparer's name: AARP Foundation Tax-Aide

Print as signature:

PTIN:

EIN:



# What You Need to Know

## QSR #9

### Correct Electronic Filing Identification Number

✓ **Correct Electronic Filing Identification Number (EFIN) must be reported on all returns**

US 8879

IRS e-file Signature Authorization

2012

Your EFIN:

141979

Taxpayer: TONY MARTIN

SSN: 259-11-1979

Spouse: MARY MARTIN

SSN: 260-11-1979

Part I: Tax Return Information -- Tax Year Ending December 31, 2012



# What You Need to Know

- **QSR # 10 – Security, Privacy, Confidentiality**
  - **Proper identification of Taxpayer – LC approval required for exemptions, should be very rare**
  
  - **Taxpayer presents SS card or Tax ID #**
    - ✱ **Alternatives**
      - Other documents issued by SS confirming number
      - ID and Carry forward data
      - Interim Taxpayer ID # (ITIN)
    - ✱ **ITIN application process separately defined**
  
  - **Confidentiality of Data from Taxpayer – including NO part of any tax and/or information forms retained by volunteers**



# Volunteer Standards of Conduct

- **VSC #1: Follow the Quality Site Requirements**
- **VSC #2: Not accept payment or solicit donations for federal or state tax return preparation**
- **VSC #3: Never solicit business for self or others**

# Volunteer Standards of Conduct (Continued)

- **VSC #4: Not knowingly prepare a false return**
- **VSC #5: Not engage in any criminal or any conduct deemed to have a negative effect on the program**
- **VSC #6: Treat all taxpayers in a professional, courteous and respectful manner**

# Volunteer Checklist

- ✓ **Secure Equipment and Tax Data**
- ✓ **Certify. Pass advanced test, if a Counselor, IRS Standards of Conduct Test (all)**
- ✓ **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 – don't forget Q and A's!**

# PROFESSIONALISM and SITE PROCEDURES

## LOCAL COORDINATORS

# AARP Foundation Tax-Aide Standards of Professionalism

- Discussion of politics, race, nationality, gender identity, religion are inappropriate.
- Treat all taxpayers/volunteers equally and with courtesy- No discrimination
- Follow AARP Foundation Tax-Aide policies at all times
- All tax returns will receive a Quality Review by 2<sup>nd</sup> certified counselor

# Standards of Professionalism

- **Do not discuss taxpayer information with anyone who does “Not have a need to know”**
- **Issue arises regarding taxpayer return that requires consultation with 2<sup>nd</sup> volunteer**
  - **Discuss quietly away from taxpayer**
  - **Discuss quietly to ensure privacy**
  - **Resolve differences – sustain TP confidence**



# Standards of Professionalism

- **Angry taxpayer?**
  - **Attempt to diffuse situation**
  - **Move to quiet area, if possible**
  - **Immediately notify local coordinator**
- **Provide assistance to disabled**
  - **Assure welcome**
  - **Requested assistance not available, notify local coordinator**
- **Do not provide personal information for any volunteer**
  - **Refer inquiries to local coordinator**

# All Volunteers:

- **Complete Training for Quality Site Requirements and Site Procedures**
- **Trained to understand**
  - **Intake and Interview Process (lesson #2)**
  - **Quality Review Process (lesson #31)**
- **Pass the IRS VSOC test**
- **Wear name tag with first name and first initial only of last name**



# All Counselors:

- **Pass the Advanced level of the IRS Test**
- **Stay within scope of training and certification**
- **If uncertain of ability to assist within scope:**
  - **Do not continue with return**
  - **Notify Local Coordinator**



# All Counselors:

- **Ask for photo ID for Taxpayer and Spouse and social security number for everyone listed on tax return**
  - **Protect from Identity Theft**
- **Conduct a thorough interview with probing questions as appropriate**
- **Prepare Tax Return(s)**
- **Quality Review on every return**

# All Counselors: (Continued)

- Explain tax return
- Provide taxpayer one copy of return plus the signed 8879 in AARP TAX-AIDE envelope
  - Emphasize key words from 8879 – **true, correct, complete, OK to file**
- Return **ALL** taxpayer documents
  - Intake Form, W-2s, 1099s, etc

# 100% Quality Review – All Returns

- **Must be done by second counselor certified to level of return**
  - **Review Intake Sheet**
  - **Ensure nothing is missed**
    - ✱ **Ask Questions of counselor and taxpayer**
    - ✱ **Make sure all yes answers on page two are addressed in return**

# 100% Quality Review (Continued)

- **Second Person Quality Review (cont)**
  - **Review source documents**
    - ✱ **EIN, Issuer name and Address, SSN, etc**
  
  - **Verify Accuracy of Return(s) in Taxwise**
  
  - **Initial TaxWise Preparer Use Field 14**
    - ✱ **Do not allow field to be defaulted**



# Verify Banking Information

- **Bank routing # and account # generally entered directly from check**
- **Optional method if taxpayer does not have check – If approved by Local Coordinator**
  - **Accept information from another source if**
    - ✦ **Counselor advises taxpayer of responsibility for accuracy- the money will most likely be gone for good if incorrect**
    - ✦ **Taxpayer initials next to routing and account numbers on printed return**
  - **Source of information recorded in TaxWise**
    - ✦ **Main Information Sheet**
    - ✦ **Client Diary**



# IRS Required Site Materials QSR #4

**Printed or electronic at site:**

- **IRS Pubs 17 and 4012**
- **Appropriate State Tax Instructions**
- **Cybertax messages identified as “IRS Volunteer Quality Alerts” when received during the season**

**IRS Intake/Interview and Quality Review Sheet for every return prepared (IRS 13614-C)**

**(Do NOT order IRS Pub 760, IRS Envelope; Pub 1084 IRS Site Coordinator Handbook; IRS Pub 4836; Title VI, IRS Poster)**

# Required Notices and Required AARP Foundation Tax-Aide Materials

- **AARP Foundation Tax-Aide Poster (D143) Use only new version**
- **Activity Reporting, QR & ERO Tracking Log (D19597) or equivalent**
- **AARP Foundation Tax-Aide Tax Record Envelopes (D12225-English & D17464-Spanish)**

# Accurate Activity Reporting

- **Activity Reporting:**
  - Means to follow-up on incomplete returns
  - Ensures all returns transmitted and accepted
  - Means to track Question & Answer activity
    - ✱ No return – In person or via telephone
  - Supports AARP Foundation Tax-Aide funding
- **Define Activity Reporting process for site**
- **Report to National Office monthly**



# Secure Equipment and Tax Data

- **Store equipment in secure environment**
- **Keep laptops and forms in secure environment at all times during site operations**
- **Immediately notify your volunteer leader if a computer or forms with taxpayer data are stolen or lost;**
  - **Volunteer leader should immediately call police and number on back of volunteer badge**
  - **File Incident Review to supervisor**

# 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

# Secure Equipment and Tax Data

- Flash drives with encrypted software required on site-sponsored-owned computers (Taxwise Desktop)
- Lock computer if you step away  
**WINDOWS key + L**
- Never post passwords on or near computer
  - No Sticky-Notes

# Daily Site Operation

- **All forms must be returned to taxpayers at the end of their appointment**
- **A process defined to ensure**
  - **All e-file returns are timely transmitted**
  - **Rejects corrected and accepted or mailed by taxpayers to the IRS**

# Daily Site Operation (cont)

- If reject changes exceed the following limits, taxpayer must sign a corrected 8879

- \$50 to “Total income” or “AGI”

OR

- \$14 to “Total Tax”, “Federal Income Tax Withheld”, “Refund” or “Amount You Owe”





# Assurances for Accuracy and Quality

- **Certified volunteers exercise proper care**
  - Preparation of return
  - Quality Review
  - Filing tax returns
- **Volunteers may rely in good faith on taxpayer statements but may not ignore information furnished to or actually know by the preparer**
  - Missing documentation should not be ignored

# Assurances for Accuracy and Quality

- **Ask sufficient questions to ensure quality and accuracy**
  - **Cannot ignore information provided by taxpayer**
  - **Pursue further questions if information is**
    - ✱ **inconsistent**
    - ✱ **Incomplete**
    - ✱ **incorrect**

# Goal – 100% Use of Preparer Fields 11-14

- **On Preparer Use form in TaxWise, complete:**
  - **Field 11 – Language other than English – Recommended**
  - **Field 12 – Member of household disabled – Recommended**
  - **Field 13 – Counselor initials – Required**
  - **Field 14 – Quality Reviewer Initials – Required**



# Closing for the Season – TWD

- **Backup retained data – external media**
  - **Send to designated custodian**
    - ✳ **One per state/split state**
- **IRS owned computer?**
  - **Run *WIPE DISK* program**
- **Site-owned, personal, Tax-Aide computers**
  - **Run Clear TP Data – See Sharenet**



# This Document

- **Combines the following previously generated presentations into one comprehensive document**
  - **AARP Foundation Tax-Aide Program Policies and Procedures**
  - **AARP Foundation Tax-Aide Standards of Professionalism**
  - **Local Coordinator (Site Coordinator) Quality Site Requirements Training**
- **This presentation satisfies the IRS requirement for LC training**

# Additional Reading

- **This presentation is intended to supplement the following documents on the Volunteer ShareNet\*:**
  - **Local Coordinator Digest**
  - **Policies and Procedure**

\* Document found on [Volunteer ShareNet] [Policies and Procedures][Manuals Policies and Procedures Documents]

# Where you can go for help

- Your AARP Foundation Tax-Aide leader
- AARP Foundation Tax-Aide Local Coordinator Digest
- AARP Foundation Tax-Aide ShareNet at <https://volunteers.aarp.org>

# Where you can go within the IRS

- **IRS Volunteer Hotline: 1-800-829-8482**
- **IRS website: [www.irs.gov](http://www.irs.gov)**
- **IRS refund help: 1-800 829-1954**
- **IRS Taxpayer Advocate: 1-877-777-4778**



# Thanks!

- **Your contribution to taxpayers, the community and to the AARP Foundation deserves the highest praise. Thanks for all that you do to make the program successful**
- **Remember to have some fun and thanks for being here for the program and community again this year**