

Client Facilitator Guide

Revised 2015

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Acknowledgment: A heartfelt thanks is extended to the Tax-Aide Client Facilitators that worked tirelessly on the revision of this manual. All of their efforts will help strengthen the knowledgebase of all Tax-Aide Client Facilitators nationwide and further enhance the experience of taxpayers that visit the Tax-Aide sites.

INTRODUCTION

Welcome to new and returning Client Facilitators. Tax-Aide has more than 35,000 volunteers serve taxpayers each year, making this program the largest of its kind in the nation. Since 1968, Tax-Aide has assisted more than 50 million taxpayers. Thank you for being a part of this special program.

This *Client Facilitator Guide* is developed to provide in-depth information and resources to AARP Foundation Tax-Aide volunteers who serve as Client Facilitators (CF). Training in this guide covers the period of time from when the taxpayer first enters the Tax-Aide site and meets a Tax-Aide volunteer, to the point when the taxpayer's return is ready to be prepared by a certified Counselor. This guide, the *Client Service Provider Digest*, IRS Pub 4012 *Volunteer Resource Guide*, along with other Tax-Aide program training materials, should be used in conjunction with each other.

About AARP Foundation

AARP Foundation is working to win back opportunity for struggling Americans 50+ by being a force for change on the most serious issues they face today: housing, hunger, income and isolation. By coordinating responses to these issues on all four fronts at one, and supporting them with vigorous legal advocacy, the Foundation serves the unique needs of those 50+ while working with local organizations nationwide to reach more people, strengthen communities, work more efficiently and make resources go further. AARP Foundation is AARP's affiliated charity. Learn more at www.aarpfoundation.org.

About AARP

AARP is a nonprofit, nonpartisan organization, with a membership of nearly 38 million, that helps people turn their goals and dreams into real possibilities, strengthens communities and fights for the issues that matter most to families such as healthcare, employment and income security, retirement planning, affordable utilities and protection from financial abuse. We advocate for individuals in the marketplace by selecting products and services of high quality and value to carry the AARP name as well as help our members obtain discounts on a wide range of products, travel, and services. A trusted source of lifestyle tips, news and educational information, AARP produces AARP The Magazine, the world's largest circulation magazine; AARP Bulletin; www.aarp.org; AARP TV & Radio, AARP Books; and AARP en Español, a Spanish-language website addressing the interests and needs of Hispanics. AARP does not endorse candidates for public office or make contributions to political campaigns or candidates. The AARP Foundation is an affiliated charity that provides security, protection, and empowerment to older persons in need with support from thousands of volunteers, donors, and sponsors. AARP has staffed offices in all 50 states, the District of Columbia, Puerto Rico, and the U.S. Virgin Islands. Learn more at www.aarp.org.

CLIENT FACILITATOR POSITION OVERVIEW

The Client Facilitator (CF) is a key role at the tax site. In brief, the CF is generally the first Tax-Aide volunteer that the taxpayer will interact with as part of the tax preparation process. As we all know, you only have one time to make a first impression, and this is why Tax-Aide relies heavily on the CFs to perform this function. Following is a brief overview of the CF position. For reference, a full position description is located in the Appendix I.

Tip: The responsibilities of the CF may differ from site to site. The Local Coordinator (LC) determines the level of responsibilities that the CF will implement.

CLIENT FACILITATOR (CF) POSITION DESCRIPTION

Purpose of Position	The Client Facilitator (CF) works with the Local Coordinator/Shift Coordinator (LC/SCO) and performs receptionist-type duties providing an important first contact for taxpayers and keeping service orderly and efficient.
Responsibilities of Position	<p>In accordance with by the policies and procedures of the AARP Foundation Tax-Aide Program, a CF:</p> <ul style="list-style-type: none"> ▪ Welcomes taxpayers and ensures they are helped in an appropriate order and checked off using the appointment log or sequenced on the activity log to be assisted by a Counselor ▪ Helps ensure that each taxpayer has brought correct forms, documents, and personal identification required to accurately complete their tax return ▪ Determines, with assistance of a site Counselor, when a taxpayer’s return is outside of AARP Foundation Tax-Aide scope ▪ Assists taxpayers in filling out portions of the Intake Sheet and other required papers. The CF may not address tax questions (unless also certified as a Counselor) ▪ Keeps information (such as waiting time) flowing to taxpayers who are in the waiting area ▪ Ensures appropriate production data is entered on the site activity log by the Counselor/quality reviewer as each taxpayer departs, and before another taxpayer is served ▪ May assist Counselors and the ERO in maintaining an orderly file system of incoming taxpayers and acknowledged or rejected returns ▪ Distributes any appropriate literature to taxpayers ▪ Adheres to program policies and procedures including those outlined in the Program Policies and Procedures presentation available on the OSHC and the IRS Volunteer Standards of Conduct

CORE RESPONSIBILITIES

As a key position at the tax site, the Client Facilitator role encompasses several responsibilities. There are number of core responsibilities and expanded responsibilities. The Local Coordinator (LC) determines the level of responsibility to assign the CF. Duties may be based on the experience of the CF and/or preferred operations of the site and site flow. To further assist the CF, please also refer to Appendix III Pocket Guide.

This guide covers training for the steps the CFs will take from the time the CF steps into the site for site set-up, to when the first taxpayer walks into the site through the point where the taxpayer completed the initial intake and interview process and is assigned to a Counselor (COU).

An effective interview of taxpayers with a focus on using the Intake/Interview & Quality Review Sheet (I & I) as an interactive tool for engagement with the taxpayer before using the tax software is essential to preparing accurate returns. Assuring that the taxpayer has the information necessary for the Counselor to determine whether a return is in scope and can be started in the tax software will save time for both taxpayers and Counselors. Inconvenience to taxpayers who have waited to see a Counselor only to find they are missing something and the return can't be started will be minimized.

Tip: The LC or Shift Coordinator (SCO) makes the final decision on what is Out of Scope. Be sure to check with the LC/SCO if there is a scope concern.

It is IRS and AARP Foundation Tax-Aide policy that the taxpayer is responsible for the accuracy and completeness of their return. However, taxpayers do not always understand what information they must provide in order to ensure accuracy. Client Facilitators can be the “bridge” between the taxpayer and the Counselors to ensure clarity of communication.

Tax-Aide volunteers need to elicit from taxpayers all necessary and pertinent information so that the Counselor can accurately prepare the return. Often the taxpayer will bring in a stack of envelopes that they may not have even opened, and which might contain tax related forms and documents. If it is acceptable to the LC, you can provide help to put their forms in order. Even in the case that the taxpayer has their forms in order, using this opportunity to review each document with the taxpayer, and to determine any additional information that is required to be input, will ensure an accurate and quality return. Having the ability to communicate with all types of people, knowing where and how to get the

“right answer” and understanding some return basics are the skills that will help you to be a successful CF.

The following areas are covered in this section:

1. Resources Available on Site
2. Welcome and Sign-In
3. Identity Verification
4. Quality Site Requirements
5. Interviewing Skills
6. Tax-Aide In and Out of Scope
7. Return Preparation Basics

Resources Available on Site

A number of resources are available on site to support CFs. The CF should assist the LC to assure that the following resources are available at the site:

Required at site:

These items can be ordered from the Volunteer Portal or downloaded from the One Support Help Center.

- D19597 - Site Activity Log, also known as, Sign in sheet and/or Appointment log
- Taxpayer Information and Responsibilities (Post one at a point where all taxpayers will see, or put one on each clipboard, if used. Point it out to all taxpayers and refer to it as necessary to answer questions. There is no need to copy and hand out to taxpayers individually)
- D12225 - Taxpayer Envelopes (note that envelopes change annually, and the prior year's envelopes should not be used)
- D143 – Free Tax Help poster – must be posted in the tax preparation area and visible to taxpayers.

Additional Required Items at the site:

- Form 13614-C Intake/Interview & Quality Review sheet (I&I)
- Volunteer Tax Alerts provides updates on improving the accuracy rate of tax returns. These are usually maintained by the LC/SCO at the site. At times the alerts might be useful to the CF.

Other Useful Information to have at site:

1. Out of Scope Poster C2467
2. Essential Information: IRS Telephone Numbers
3. IRS Guide to Identity Theft (Refer also to 4012 Tab P-1)
4. List of nearby Tax-Aide Sites (can also be accessed electronically at www.aarp.org)
5. Nearby VITA or other volunteer program tax sites
6. Nearby Social Security and Department of Revenue offices
7. Information on free online tax preparation sites (can be accessed at www.irs.gov)

Welcome, Sign-In Process, Appointment/Walk-In Process

The CF has a significant role in assuring that the site runs smoothly. The CF is the first point of contact for the taxpayer and will be responsible for the following as part of the welcome and sign-in process.

- Provide a warm and professional welcome to all taxpayers. It is required that CFs and all volunteers abide by all Quality Site Requirements (QSR). All Tax-Aide sites are required to treat all taxpayers and other volunteers equally and with courtesy regardless of their race, nationality, gender, disability, sexual orientation, gender identity or religion. See the *AARP Foundation Tax-Aide Policy and Procedures Manual* and other sections of this guide for further information.
- Ensure that all taxpayers sign-in to receive services, which may entail tax preparation or obtaining information regarding an individual tax question. The Tax-Aide Site Activity Log will be provided at all tax sites to record this information.
- CF will provide taxpayers with a 13614-C *Intake/Interview and Quality Review Sheet* to complete as long as the taxpayer has verified identity and has supporting income and expense documents to proceed with tax preparation.
- CF will manage taxpayers' expectations by explaining the steps of the full tax preparation service through Tax-Aide.

Tip: If there are special occasions that arise, remember to inform the LC/SCO if a taxpayer does not have all of the information at the time of entry to the tax site. The LC/SCO will discuss with taxpayer and make the final decision on how to proceed.

Sign-in Sheets and Appointments

Please note that some Tax-Aide sites take appointments only, some are only “walk-in” locations and some are a combination. The type of site will determine whether a Sign-In Sheet or an Appointment Log is used. This is a decision made by the LC prior to the start of the tax season.

When a taxpayer first comes to a site, ask them to sign-in (print name). If the client has an appointment, check the appointment log to verify time. If a walk-in, provide an approximate time that the walk-in may have to wait.

Explain to the taxpayer that the tax preparation is done in five steps:

1. Sign-in and CF provide taxpayer Intake and Interview sheet for completion.
2. CF conducts initial interview of taxpayer and organizes paperwork, based on LC/SCO instruction.
3. CF assigns taxpayer to certified Counselor to prepare the return.
4. Another properly certified Counselor performs an independent Quality Review of the completed tax return
5. A Counselor readies the verified return for e-filing, prints it, reviews it with the taxpayer and obtains a signature, and gives the signed return together with all paperwork back to the taxpayer in the Tax-Aide envelope. No documents (including the return) are retained at the site or by a volunteer.

The Client Facilitator sets the tone for the site as s/he is the first contact. It is essential to remain calm and not get stressed if things back up. It is important to keep taxpayers as informed as possible as to the wait time to avoid frustration for everyone. One way to do this is to keep the sign-in list in full view so that waiting taxpayers can check status of how many taxpayers are ahead of them on the list.

During the sign in process some taxpayers might ask you a few questions before they proceed. In Appendix IV you will find some common taxpayer questions with sample responses. While these are not all encompassing, it is important that you check with your LC/SCO to see how they prefer to handle different situations.

Refer to the form *Taxpayer's Information and Responsibilities* for information that will assist the taxpayer to understand what is going to happen at the site.

Identity Verification

“Who are you?” is a critical question each year. In order to minimize Identity Theft, the IRS has tightened the guidelines for ID verification. If not immediately known to you by both first and last name (i.e. your next door neighbor), each taxpayer must show you a government issued photo ID to prove who they are. The preferred document is a driver’s license or state ID.

Exceptions for requiring photo ID should only be made by the LC/SCO under extreme circumstances and should not be the normal process at the site.

If there is any question regarding the legality of identification, talk to your Local Coordinator immediately. Do not be confrontational towards the taxpayer. These steps should be followed:

- Look at the person that handed you the ID and check their features against the ones on the ID as to photo, height, and weight. Make sure that they match or are close.
- Check the expiration date. If it is expired or marked as a “duplicate” ask for a second form of ID.
- Check for glue lines or bumpy surfaces by the picture or birth date. Uneven surfaces indicate tampering. The surface of the ID should be of a consistent thickness.
- Check the consistency of the typeset. All of the typeset should be the same.
- Look at the state logo. A state seal or logo that is partially missing or appears altered is another clue that the ID may be fake or altered.
- Check to make sure that the hologram is real and not a sticker.
- Check the ID's reverse-side lettering. While the front may appear flawless, often counterfeiters merely photocopy the reverse side. Look for blurred lettering.
- Check the size, coloring, lettering, thickness and corners. Compare the questionable ID against a standard one, your own for example.

If You Think It Is Inconsistent or is a “duplicate”

- Ask for a second form of ID. People that fake ID's rarely carry a second back-up form of fake identification. This second ID does not have to be a photo ID; it could be a library card, insurance card, electric bill, checks with name/address printed on them, etc.

Also REQUIRED is a federal government-issued document that shows the **9-digit Social Security number for each person** to be included on the return. The preferred documents are one of these:

- Social Security card or a transcript issued by an SSA office
- Social Security Benefit Statement (Form SSA-1099)
- Railroad Retirement Board benefit statement (Form RRB-1099-R)
- Office of Personnel Management Form CSA 1099R or Form CSF 1099R
- Medicare card that includes the letter A after the number (new this year). (Without A, the Medicare number may be that of a person responsible for medical bills)
- Social security letters, social security income statements, and other documents issued from SSA.

If the Taxpayer does not have one of these, but has a valid photo ID, and all their docs have the same SSN, and that SSN is the same for the taxpayer, taxpayer spouse and all of the dependents, as is on carry forward data, you may accept that as the SSN.

If an acceptable document showing the 9-digit Social Security number of the person to be listed as taxpayer is not shown to you, check with the LC/SCO for assistance.

ITIN

Some individuals who need to file tax returns do not have SSNs. The IRS issues ITINs to nonresidents and others living in the U.S. who are required to have a U.S. TIN but who are not eligible to obtain SSNs. The ITIN contains nine digits and is formatted like a SSN (XXX-XX-XXXX), but begins with the number 9 and has a range of 70 to 88 in the fourth and fifth digits. The taxpayer should enter the ITIN on the I&I wherever the SSN is requested.

ATIN

Taxpayers who are in the process of adopting a child and who are able to claim the child as their dependent or are able to claim the child and dependent care credit need an ATIN for their adoptive child. The IRS issues an ATIN for the child while final domestic adoption is pending, and the adopting Taxpayers do not have the child's SSN. Like an ITIN, the nine-digit ATIN begins with the number 9. The taxpayer should enter the ATIN on the I&I wherever the child's social security number is requested.

Canadian TIN

Canadians have a number that is like a social security number, but it is for their old age pension. Do not use this number on a U.S. tax return. Canadians often have both a U.S. and a Canadian social security number.

Quality Site Requirements (QSR)

The purpose of the IRS Quality Site Requirements (QSR) is to ensure quality and accuracy of return preparation and consistent operation of sites. The QSRs are required to be communicated to all volunteers.

The ten areas listed below have been identified by the IRS as critical to ensuring that taxpayers visiting Tax-Aide sites receive quality service and accurate return preparation:

1. Volunteer Certification
2. Intake and Interview Process
3. Quality Review Process
4. Reference Materials
5. Volunteer Agreement
6. Timely Filing of Tax Returns
7. Title VI Information is Provided to All Taxpayers
8. Correct Site Identification Number (SIDN)
9. Correct Electronic Filing Identification Number (EFIN)
10. Security, Privacy & Confidentiality

Tip: All volunteers are required to complete the Volunteer Standards of Conduct (VSOC) training and successfully pass the associated test to illustrate the understanding of the QSRs.

QSR 1 - Volunteer Certification

All Tax-Aide volunteers, including Client Facilitators must:

- Satisfactorily complete the IRS Volunteer Standards of Conduct (VSOC) training and pass the associated VSOC test with a score of 80% or higher. The VSOC training may be found in IRS Pub 4961; the VSOC test may be found in IRS Pub 4961 *VITA/TCE Volunteer Standards of Conduct – Ethics Training* and IRS Pub 6744 *VITA/TCE Volunteer Assistor’s Test/Retest*.
- Satisfactorily complete the AARP Foundation Tax-Aide Standards of Professionalism (SOP) training and the Volunteer Site Policies and Procedures training. These two training programs are

provided in PowerPoint presentations located on the OSHC at General Program Management > Training.

- Sign and submit the IRS Volunteer Agreement, IRS Form 13615.

OSR 2 - Intake and Interview Process

All sites are required to use Form 13614-C, *Intake/Interview & Quality Review Sheet* (referred to herein as “I&I”) for every return prepared by a Tax-Aide volunteer. All IRS certified volunteer preparers are required to use a complete Intake and Interview process when preparing returns. To promote accuracy, this process must include an interview with the taxpayer while reviewing Form 13614-C and all supporting documents, prior to preparing the return.

CFs conduct the initial interview of the taxpayer(s) by using Form 13614-C. For additional information on conducting a thorough interview use IRS *Pub 4012 VITA/TCE Volunteer Resource Guide*, which can be found at www.irs.gov and a copy will be available at the tax site. The full interview will be conducted by the Counselor. There are six parts to the Intake/Interview and Quality Review Sheet (1) Personal Information, (2) Marital Status and Household Information, (3) Income, (4) Expenses, (5) Life Events, and (6) Additional Information.

Tip: Form 13614-C is a useful tool for conducting an interactive and thorough interview with the taxpayer and securing all necessary information. Also, there may be some taxpayers that will need assistance completing the intake sheet. It is the role of the CF to support the taxpayer with this part of the process. **Remember, unless you are a CF that has also successfully passed the Advanced level certification test, you must not answer tax law questions while providing assistance.** Refer any tax law questions to a Counselor serving at the site.

Part I: Personal Information

Tip: Taxpayers are required to provide photo ID for all taxpayer and spouses and SS cards for all persons reported on the intake sheet. Note under special circumstances the LC/SCO might accept alternative documentation, so be sure to discuss with the LC/SCO.

Part I – Your Personal Information

1. Your first name		M.I.	Last name		Telephone number	Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name		M.I.	Last name		Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address				Apt #	City	State	ZIP code
4. Your Date of Birth	5. Your job title		6. Last year, were you:			a. Full-time student	<input type="checkbox"/> Yes <input type="checkbox"/> No
			b. Totally and permanently disabled			<input type="checkbox"/> Yes <input type="checkbox"/> No	c. Legally blind
						<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:			a. Full-time student	<input type="checkbox"/> Yes <input type="checkbox"/> No
			b. Totally and permanently disabled			<input type="checkbox"/> Yes <input type="checkbox"/> No	c. Legally blind
						<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure							
11. Have you or your spouse:							
a. Been a victim of identity theft?				<input type="checkbox"/> Yes <input type="checkbox"/> No		b. Adopted a child?	
						<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II: Marital Status and Household Information

In this section, the Taxpayer (TP) will enter their marital status and list everyone who lived with them last year and anyone the taxpayer supported but didn't live with them last year. Taxpayers should answer all of the questions for each individual included. It is important that the TP has supporting documentation of SSN/ITIN cards for everyone listed.

Part II – Marital Status and Household Information

1. As of December 31, 2015, were you:		<input type="checkbox"/> Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)		a. If Yes, Did you get married in 2015?		<input type="checkbox"/> Yes <input type="checkbox"/> No							
<input type="checkbox"/> Married				b. Did you live with your spouse during any part of the last six months of 2015?		<input type="checkbox"/> Yes <input type="checkbox"/> No							
<input type="checkbox"/> Divorced		Date of final decree											
<input type="checkbox"/> Legally Separated		Date of separate maintenance agreement											
<input type="checkbox"/> Widowed		Year of spouse's death											
2. List the names below of:													
• everyone who lived with you last year (<i>other than your spouse</i>)				If additional space is needed check here <input type="checkbox"/> and list on page 3									
• anyone you supported but did not live with you last year				To be completed by a Certified Volunteer Preparer									
Name (<i>first, last</i>) Do not enter your name or spouse's name below	Date of Birth (<i>mm/dd/yy</i>)	Relationship to you (<i>for example: son, daughter, parent, none, etc.</i>)	Number of months lived in your home last year	US Citizen (<i>yes/no</i>)	Resident of US, Canada, or Mexico last year (<i>yes/no</i>)	Single or Married as of 12/31/15 (<i>S/M</i>)	Full-time Student last year (<i>yes/no</i>)	Totally and Permanently Disabled (<i>yes/no</i>)	Is this person a qualifying child/relative of any other person? (<i>yes/no</i>)	Did this person provide more than 50% of his/her own support? (<i>yes/no</i>)	Did this person have less than \$4,000 of income? (<i>yes/no</i>)	Did the taxpayer(s) provide more than 50% of support for this person? (<i>yes/no/N/A</i>)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (<i>yes/no</i>)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Part III: Income information

Taxpayers are to provide all W-2, 1099, and 1098 Forms, and any other documents needed to prepare an accurate tax return. During the initial review of the intake sheet with the taxpayer, determine which documents the taxpayer should have included.

Tip: In certain instances, the taxpayer might not have an official form (e.g.) 1099-MISC. However, the taxpayer might have a record of cash received for the small business operated.

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <input style="width: 50px;" type="text"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify <input style="width: 100px;" type="text"/>

Part IV: Expenses

For this section, the CF should look out for documents that support retirement plan contributions, such as 1099-R; education expenses, such as 1098-T and other similar forms. More examples of these tax forms are located in the Appendix.

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)

Part V: Life Events

Taxpayers may experience a number of life events during the year that will impact their tax return. This section addresses life events that may apply.

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? <input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? <input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Part VI: Health Care Coverage:

This section involves the taxpayer answering health care coverage questions which will help determine the type of health care coverage the taxpayer had during the year for them and other members of the household. Additionally, there is an area where the Counselor will complete, which focuses on each individual in the household and the amount of months the household member(s) had health care coverage. The CF should inform the taxpayer to be prepared to answer these questions.

Yes	No	Unsure	Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov/> or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

Name (List dependents in the same order as in Part II)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption (mark months exemptions applies)	Exemption All Year	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D		
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		

Part VII: Additional Information

In this part of the intake sheet, the taxpayer will provide bank information to either receive a tax refund or to pay a balance due. If the taxpayer is interested in direct deposit or bank withdrawal in the case of a balance due, it is critical to confirm the account information.

Tip: The CF should confirm that the taxpayer has a check to verify bank information at the time of service. Check with LC/SCO to see if alternative documentation will be accepted.

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
 2. If you are due a refund, would you like:
 - a. Direct deposit Yes No
 - b. To purchase U.S. Savings Bonds Yes No
 - c. To split your refund between different accounts Yes No
 3. If you have a balance due, would you like to make a payment directly from your bank account? Yes No
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
4. Other than English, what language is spoken in your home? Prefer not to answer
 5. Are you or a member of your household considered disabled? Yes No Prefer not to answer

Additional comments

Now that the components of the 13614-C have been reviewed, there are a few more points to highlight.

(1) All Tax-Aide volunteers are required to exercise due diligence. This means, as a CF, you are to do your part to ensure the 13614-C is completed as thoroughly as possible. Note that the taxpayer may have marked some questions as “unsure”. This is fine, as the CF should inform the taxpayer that the Counselor will review the 13614-C and ask follow-up questions before the tax return is prepared.

(2) Doing your part includes confirming that the taxpayer(s) understand that they are responsible for providing completeness and accuracy of the information included on the intake sheet and they are responsible for their tax return.

(3) Generally, you can rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, you need to ask yourself if the information is *unusual or questionable*.

(4) If you are uncomfortable with anything the taxpayer has told you, make notes for the Counselor to review when the interview is completed, or notify your LC immediately. The CF should not make the decision individually that a return cannot be prepared at the site.

QSR 3 - Quality Review Process

All sites are required to have a complete Quality Review Process in place to verify all items listed on Form 13614-C in Part VII “IRS Certified Volunteer Quality Reviewer Section” are correct.

A Quality Review Process includes a 100% review of all returns. All QR is completed by a second certified Counselor in the presence of the taxpayer. CFs may not quality review any return unless they are also certified in tax law at the Advanced level and as applicable in specialty tax law areas.

QSR 4 - Reference Materials

All sites are required to have **one copy** (paper or electronic) of the following reference materials available for use by volunteers on site:

- *Publication 4012, Volunteer Resource Guide*
- *Publication 17, Your Federal Income Tax for Individuals*
- *D143 Tax Help Poster, includes Civil Rights Act Information*
- Volunteer Tax Alerts and Quality Site Requirement Alerts

This function is not performed by the CF, although the CF can assist as requested by the LC to communicate information to other volunteers or provide copies of the documents. The LC may assign to the CF the task of assuring all required notices are displayed.

QSR 5 - Volunteer Agreement

Volunteer Standards of Conduct. ALL volunteers are required **each year** to complete the Volunteer Standards of Conduct training, including passing the test. They must certify to their adherence by signing and dating Form 13615, The *Volunteer Standards of Conduct Agreement –VITA/TCE Programs*. Forms 13615 are then required to be certified (signed and dated) by the Instructor verifying the volunteers' identity, and that they've completed the required Volunteer Standards of Conduct training, including passing the test, and have signed and dated Form 13615.

By signing and dating Form 13615, volunteers are agreeing to the following standards and must:

- Follow the Quality Site Requirements (QSR).
- Not accept payment, solicit donations or accept refund payments for federal or state tax return preparation.
- 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.
- Not knowingly prepare false returns.
- Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
- Treat all taxpayers in a professional, courteous, and respectful manner.

The LC should provide all volunteers a copy of the AARP Foundation Tax-Aide Volunteer Standards of Professionalism (also available on the OSHC). These standards provide information as to how volunteers should treat taxpayers and other volunteers. Volunteers who violate these standards may be terminated from the program. Tax-Aide has developed an Incident Review Protocol for reporting concerns about taxpayers or other volunteers, which is described in detail in the *Policy and Procedures Manual*. Refer all issues of concerns from taxpayers or other volunteers to the LC and/or DC for resolution according to this protocol.

QSR 6 - Timely Filing of Tax Returns

All sites are required to have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner.

QSR 7 - Title VI Information is provided to All Taxpayers

Taxpayer Civil Rights. The AARP Foundation Tax-Aide Poster D143, containing Title VI of the Civil Rights Act of 1964 information, is required to be displayed in a visible and prominent place or provided to taxpayers at all Tax-Aide sites.

The poster is required to be accessible to the taxpayer at the first point of contact between the volunteer and the taxpayer even if a return is not completed. Suggested areas to put the poster are the entry door to the tax preparation area, at the sign-in area, and in the area where taxpayers wait for service.

The poster provides site volunteers and taxpayers with contact information to report discriminatory treatment. If a taxpayer or volunteer has a Title VI complaint, they must be referred to the contact information on the poster. If they request the information in writing, provide them with Publication 4454, *Your Civil Rights are Protected*, which can be obtained on www.irs.gov.

The CF is usually the volunteer who receives such complaints. If a taxpayer has a complaint, the CF should notify the Local Coordinator or Shift Coordinator immediately to resolve the issue privately.

Tip: The taxpayer can send complaints to the IRS via email to wi.vol.tax@irs.gov.

QSR 8 - Correct Site Identification Number (SIDN)

It is critical that the correct **Site Identification Number (SIDN)** is reported on **ALL** returns prepared by VITA/TCE sites.

QSR 9 - Correct Electronic Filing Identification Number (EFIN)

The correct **Electronic Filing Identification Number (EFIN)** is required to be used on every return prepared.

QSR 10 – Security, Privacy & Confidentiality

All Security, Privacy and Confidentiality guidelines outlined in the AARP Foundation Tax-Aide *Policy and Procedures Manual* (available on the Volunteer One Support Help Center) are required to be followed.

Security, Privacy and Confidentiality Guidelines: The *Tax-Aide Policy and Procedures Manual* serves as the central document for providing guidance on securing individual information shared by taxpayers, and volunteers as well as guidance on protecting the privacy of critical personal information for taxpayers and volunteers.

The key principles of the policy are:

- Volunteers are required to protect physical and electronic data gathered for tax return preparation both during and after the filing season.

- Volunteers are required to delete taxpayer information on all computers (both Tax-Aide owned and IRS loaned) after filing season tax return preparation activities are completed.
- Volunteers are required to keep confidential the information provided by taxpayers for tax return preparation.
- Local Coordinators are required to keep confidential any personal volunteer information provided.
- Absolutely no documents from the taxpayer are retained by a site. The completed return, the completed Intake/Interview sheet, and all tax documents are returned to the taxpayer to take home.

These new procedures have been implemented for all sites:

- All volunteers must wear name identifications, at a minimum that includes the volunteers' first name and the first letter of their last name. The ID badge does not need to be updated annually unless the information on the ID badge has changed. Tax-Aide encourages sites NOT to include a volunteer's full last name on the badge for additional personal security.
- All sites must request a government issued photo ID from taxpayers/spouses and proof of social security number (SSN) or individual tax identification number (ITIN) for everyone listed on the tax return. *Exceptions for requiring government issued photo ID should only be made by the Local Coordinator or Shift Coordinator under extreme circumstances and should not be the normal process at the site.* All sites must validate social security numbers by using various documents issued from the Social Security Administration. This includes social security cards, Medicare cards that include the letter "A" after the social security number, social security letters, social security income statements, and other documents issued from SSA. Check with your LC or Shift Coordinator for more information on to validating Social Security numbers.

Interviewing Skills

Form 13614-C, Intake/Interview and Quality Review Sheet (I&I) is the foundation for accurate, quality returns. After the taxpayer completes the I&I, or if there are questions while filling it out, the role of the CF is to:

- Verify the contact information with the taxpayer and ensure that it is easy to read on the I&I. Ask the taxpayer to print carefully any unclear information.
- Review the I&I with the taxpayer ensuring that all questions are answered. If an answer to a question is changed after the review, and make brief notes on the I&I for the Counselor to review.

- Point out any unanswered questions or ambiguous answers, and ask the taxpayer to complete the form, being careful to not answer any questions involving issues of tax law (refer those questions to the LC, Shift Coordinator or a certified Counselor).
- Confirm all necessary supporting documents are present and match taxpayer inputs on I&I.
- Determine that taxpayer does not have any Out of Scope issues, referring all questions promptly to the LC so that the taxpayer does not wait for service if their return is out of scope.
- Mark on the Intake Sheet or talk with the Counselor about anything unusual or special for the Counselor/preparer to notice.

To do these things, the CF must be skilled in interview techniques, including:

1. Building rapport with the taxpayer(s)
2. Asking probing, effective questions
3. Using open ended questions
4. Giving time for answers and repeating the answers to make sure of thorough understanding
5. Using active listening skills
6. Overcoming communication barriers such as limited English proficiency, possible dementia, etc.

There are lessons in Pub 4491/Link and Learn covering interviewing techniques.

Out of Scope Information

There are two documents that define what returns Tax-Aide volunteers can and cannot do:

- *C2467 Out of Scope Poster (OOS Poster)*
- AARP Foundation Tax-Aide Scope Chart – Refer to OSHC for the full chart.

Both of these documents are located on the One Support Help Center under Training. The OOS poster should be prominently displayed at the site so that taxpayers can review the information. It is often helpful to refer to this poster when talking to taxpayers who might have OOS issues.

Later in this guide you will learn about organizing the taxpayer's documents to make return preparation more efficient. It is important to identify as early as possible if any of the Taxpayer documents are on the OOS documents above. The sooner the taxpayer can be told Tax-Aide cannot do their return, the less the inconvenience to the taxpayer. This is an important role for both the CF and Counselor.

Each site may also have policies regarding complicated returns which should not be prepared, even though it may be in scope. There may also be policies as to what type of amended returns can be

prepared, and when during the season the site will prepare them. Talk with your LC or Shift Coordinator to understand what policies your site or state leaders have established. Refer to the AARP Foundation *Tax-Aide Policy and Procedures Manual* for more information. Remember that all determinations regarding scope must be made by a certified tax Counselor, with the guidance of the LC or Shift Coordinator.

Return Preparation Basics

While the CF will not prepare the tax return, it is important that the CF have basic understanding of the process the TP will experience so the CF can explain to the TP what to expect.

After determining that the I&I is complete, the CF will pass the taxpayer to a Counselor. The Counselor is responsible for transferring all the information the taxpayer entered on the I&I, as modified through the initial interview conducted by the CF and the full interview conducted by the Counselor, and all of the IRS documents they brought which are in Tax-Aide scope, into a tax preparation software program. This is why it is important that the CF is thorough and information is clear and organized.

The following information will help the CF understand more about what the Counselor is doing and why the I&I is organized the way it is. The CF should have a basic understanding of the sections of a return so that they can communicate effectively with taxpayers and certified Counselors.

The tax software used by Tax-Aide is provided by the IRS. The IRS funds a third party to provide the tax software for use by IRS sponsored volunteer tax preparation services such as Tax-Aide.

The tax software is structured around Form 1040, as are the questions on the I&I, and allows the Counselor to enter data and info provided by the Taxpayer into each of the lines of the 1040. The following sections show how the 1040 is structured and the Taxpayer documents that apply to each line.

Some descriptions of the taxpayer documents are provided later, as well as instruction on how to organize them around the lines of the 1040 and I&I. Proper organization improves the efficiency and accuracy of the Counselor preparing the return.

Organizing Documents

The Counselor will take the Taxpayer info directly from the I&I to complete this section, applying various tax rules, applicable law, and answers to interview questions.

Income

The taxpayer documents that may be entered in the Income section of the 1040 are:

Line #	Form/Document
Line 7	W-2
Line 8	1099 Int, Broker statements that include 1099 Int, K-1 that includes interest
Line 9	1099 Div, Broker statements that include 1099 Div, K-1 that includes dividends
Line 10	1099 G, State Tax refund
Line 11	none
Line 12	1099 Misc with entry in box 7, cash income receipts, cost receipts
Line 13	1099 B, Broker statements that include 1099 B, 1099 A, 1099 C
Line 14	none
Line 15	1099 R
Line 16	1099 R, RRB 1099 R, CSA 1099 R, CSF 1099 R
Line 17	K-1 with Royalties, 1099 Misc with entry in box 2
Line 18	none
Line 19	1099 G, Unemployment
Line 20	SSA 1099 R, RRB 1099
Line 21	W-2G (Gambling winnings), 1099 Misc with entry in box 3, 1099 C for credit card debt

Adjustments

The taxpayer documents that may be entered in the Adjustments section of the 1040 are:

Line #	Form/Document
Line 23	none
Line 24	none
Line 25	W-2 with an entry in box 12 with code W, 1099 SA, 5498 SA
Line 26	none
Line 27	none
Line 28	1099 R
Line 29	none
Line 30	1099 Int box 2
Line 31	none
Line 32	none
Line 33	1098 E
Line 34	1098 T
Line 35	none

Taxes and Credits

Taxpayer documents that are entered in the Tax and Credit section of the 1040 are:

Line #	Forms/Documents
Line 40	Medical expense receipts, charitable contribution receipts, 1098 with mortgage interest, PMI, real estate tax
Line 47	1099- DIV

- Line 48 W-2 with entry in box 10, receipt from provider
- Line 49 none
- Line 50 1098T
- Line 51 W-2 with “x” in retirement Plan box, receipts for IRA or Roth IRA contributions
- Line 52 None
- Line 53 Receipts

Other Taxes

- Line #** **Forms/Documents**
- Line 61 1095 A, B, and/or C

Other Taxes	57	Self-employment tax. Attach Schedule SE		
	58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		
	60a	Household employment taxes from Schedule H		
	b	First-time homebuyer credit repayment. Attach Form 5405 if required		
	61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>		
	62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) <input type="text"/>		
63	Add lines 56 through 62. This is your total tax		▶	

Payments

<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content;"> If you have a qualifying child, attach Schedule EIC. </div>	Payments	64	Federal income tax withheld from Forms W-2 and 1099	64		
	65	2015 estimated tax payments and amount applied from 2014 return	65			
	66a	Earned income credit (EIC)	66a			
	b	Nontaxable combat pay election 66b <input type="text"/>				
	67	Additional child tax credit. Attach Schedule 8812	67			
	68	American opportunity credit from Form 8863, line 8	68			
	69	Net premium tax credit. Attach Form 8962	69			
	70	Amount paid with request for extension to file	70			
	71	Excess social security and tier 1 RRTA tax withheld	71			
	72	Credit for federal tax on fuels. Attach Form 4136	72			
	73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> <input type="text"/>	73			
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74			▶	

Other taxpayer documents already listed include data for the Other Taxes and Payments sections of the 1040.

Completing the Return

Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
	76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	76a	
	▶ b	Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d	Account number <input type="text"/>		
	77	Amount of line 75 you want applied to your 2016 estimated tax ▶ 77		
Amount You Owe	78	Amount you owe . Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	
	79	Estimated tax penalty (see instructions)	79	

Line 76 – If TP shows on the I&I that they want a refund direct deposited, they should have a pre-printed check with them to get the Routing and Account numbers. A letter with account verification from the bank is also acceptable. Make a note on the I&I for the Counselor if they don’t have a check or a bank verification letter.

Note: The Counselor has a process if the taxpayer still wants direct deposit and does not have those documents. The CF should advise the taxpayer that they must talk with the Counselor to determine if this process can be used. In the alternative, the taxpayer can leave the site to obtain the necessary documents, or can decide to receive their refund via check from the IRS. That process will add 1-3 weeks on to the time for getting their return, depending on the month during the filing season and other factors.

Site Safety for Taxpayers and Volunteers

The CF is the initial contact with the public; therefore at times you will encounter an unpleasant to angry taxpayer. Usually you can reduce the tension by listening carefully to the taxpayer and showing respect for their time and concerns. For example, be aware of any technology delays so to inform waiting taxpayers as this may cause the taxpayer a longer wait time. Note that you may be in a position to offer the taxpayer to re-book an appointment or return on another day if it is a walk-in site. If you can’t do whatever the taxpayer is requesting, try to take the taxpayer to an area away from other taxpayers and explain quietly what can be done.

Tip: Not all sites will have adequate space to go outside the waiting area. In these cases, try to be as discreet as possible in the space allowed.

If at any time you feel that your safety, or that of the other volunteers at the site, is a concern then you should involve your LC or Shift Coordinator immediately. It is helpful for a CF to have a cell phone at the sign-in desk in the event of an emergency. Consider having a “secret word” that everyone knows to use if there is an emergency and police need to be called. Never give a taxpayer the last name or contact information for yourself or another volunteer. If the taxpayer wants to make a formal complaint about their treatment at the site, refer to the Poster (D143) which has information as to how taxpayers can contact the IRS.

With the involvement and guidance of the LC or Shift Coordinator, you might need to tell a taxpayer to leave the site, or even call the police if they refuse. Most host sites will have a plan for dealing with emergency situations, and you should be aware of and follow the policy. An Incident Review form will need to be completed by the LC or Shift Coordinator so be sure to note as many details about the situation as you can.

Use the “Taxpayer Information and Responsibilities” form (found on the One Support Help Center) to make sure that taxpayers understand what behavior is expected from them at sites. For more information, see other resources on the One Support Help Center.

AARP Foundation Tax-Aide Envelope and Intake Sheet

Some LCs prefer that the CF hand an envelope to waiting taxpayers so that they can read the information prior to meeting with the Counselor. At other sites the envelope is distributed by the Counselor after the return is completed. All taxpayers who have a return prepared receive an AARP Foundation Tax-Aide Tax Record Envelope to hold their completed return and tax documents. Note that Tax-Aide sites must not use the IRS provided envelope.

The AARP Foundation Tax-Aide Tax Record Envelope (D17464) consists of seven parts:

- Front left - Where to find Tax-Aide help and basic information about the AARP Foundation
- Front right top– Refund and Balance Due Information
- Front right bottom - Privacy Information

- Back top - Taxpayer Responsibilities & Instructions for mailing returns – Along with the Taxpayer Information and Responsibilities, this section of the envelope gives the CF/COU another opportunity to reinforce with the Taxpayer that the accuracy of the return is their responsibility, not Tax-Aide’s. Point this area out to the taxpayer when you hand them the envelope.
- Back middle - Next year's checklist of Information Needed
- Flap - AARP Discrimination Policy
- Survey

Note that the envelope can also be ordered in Spanish (D17464). If you are using both versions at the site, offer each to the taxpayer to see which they would prefer rather than assuming that they need one or the other.

It is important to have the taxpayer review this material and answer any questions they may have.

Please point out that the survey can be torn off and mailed without the need of a stamp.

EXPANDED RESPONSIBILITIES

In addition to the responsibilities previously shared, some CFs may have been assigned extensive responsibilities by the LC/SCO. Such responsibilities may entail the following.

- Organizing taxpayer documents
- Assisting with the initial interview and review of the I&I. The information will be reviewed, with further questions as necessary, by the Counselor preparing the return.
- Recordkeeping

Tip: If a site does not have any volunteers in the CFs role, the Counselors need to perform these activities before starting the tax return.

Organizing Taxpayer Documents

Now that the basics of return preparation are known, it is important to organize the taxpayer documents to minimize the possibility of something being missed by the Counselor inputting the information.

The recommended order of taxpayer documents follows:

- 1) ID verification
- 2) Income
- 3) Adjustments and Deductions

More details on each of these sections follow.

ID Verification:

- SS cards and photo IDs or acceptable alternate as discussed previously
- Form SSA-1099 Social Security statements (first taxpayer listed on I&I, then spouse)
- Form RRB-1099 Railroad Retirement statements (Blue, Social Security equivalent)

1) Income:

- Form W-2 from employers

- Brokerage statements
 - Paperclip the pages of each statement together to prevent them from being mixed with other documents.
 - Do not attempt to separate the 1099 Int, Div, OID, or B portions of the statements. With 2 sided statements there is a high risk the Counselor will miss something.

- Schedule K-1
- Form 1099-INT interest statements
- Form 1099 OID
- Seller-financed mortgage info
- Form 1099-DIV dividend statements
- Form 1099-MISC
- Form 1099 K

- Business cash income and expenses
- Form 1099-B

- Form 1099 S

- Basis (purchase price) information for all stock or any other property that was sold
- Closing (HUD-1) statement if a home was sold or bought
- Form 1099-A and/or 1099-C for home mortgage debt reduction

- Form 1099-R from pension plans and IRA accounts

- Form RRB-1099-R from Railroad Retirement Board (Green, Pension)
- Form 1099-G for Unemployment

- Form SSA-1099 Social Security statements (TP first, then SP) if not used for ID verification
- Form RRB-1099 Railroad Retirement statements (Blue, Social Security Equivalent)
- Anything else pertaining to the Taxpayer's return
- The TP's 2012 return for reference (if available)

2) Adjustments and Deductions:

- Forms 5498-SA, 1099-SA for HAS
- Form 1098-E for Student Interest paid
- Cash charitable contribution receipts
- Other than cash contributions (total amount no more than \$5,000, receipts from charities are essential; more detailed receipts may be needed for items valued at greater than \$250)
- Taxes paid
- Estimated taxes paid with dates
- State income tax deductions
- Sales tax
 - Was a vehicle purchased during the tax year?
 - Does taxpayer have the Bill of Sale for the vehicle? If not, can they get it?
 - Form 1098 Home mortgage interest
 - Do they have a statement for each mortgage?
- Real estate tax statement
 - Do they have a city- or county-issued tax bill for each property?
- Medical and dental expense
- Form 1098-T for Education expenses
- Form 1099 Q

- Child/Dependent care expenses
- Retirement contributions
- Residential energy expense receipts
- Any other deductions they may have

Tips:

- As you sort and organize the income documents and materials ask the taxpayer if they have any other source of income. This could include income from self-employment, second jobs, or other income for which they did not receive a tax form. Look to see if there are any clues on the I&I as to other income that is not reflected in the forms in front of you. For example, the taxpayer might check “yes” to receiving interest but not have a tax form.
- Any unusual items on the I&I the CF should inform the Counselor.

Initial Interview and Review of the Intake/Interview Sheet

Once the CF has directed the taxpayer to fill out the I&I and has organized their documents, interviewing skills are used to:

- Ensure that the I&I is completely filled out on pages one and two
- Review all supporting documentation provided by the taxpayer and ensure the return is within the scope of the VITA/TCE Programs
- Organize the I&I and tax documents so that they are ready for the Counselor to prepare the return

1) Completing Form 13614-C Intake/Interview & Quality Review Sheet

Exercise “due diligence” by asking questions if information provided appears to be incorrect, inconsistent, or incomplete when comparing documentation against the information on the I&I.

First, review the I&I Sheet and confirm that all questions on the I/I & QR sheet are answered.

Update the sheet with missing or modified info as a result of the interview (TP and SP have different last names, death of spouse, etc.):

- Are name(s) consistent throughout?
- Are all their documents for the current tax year?
- Does the taxpayer(s) have the Social Security number(s)/ITINs for everyone included on the intake sheet?
- Have they received **all** of the W-2s, interest statements, IRA and pension forms, brokerage statements, etc., that they expect?
- Was there any other cash income?
- Was alimony received? Ask taxpayer if they know how much so it can be included on I&I.
- Was alimony paid? How much? Is the name and SSN of the recipient given?
- Are the buyer's name, address, Social Security Number, and the amount of interest received given if the TP received income from a seller-financed mortgage?
- Did you bring your information about health coverage (e.g. medicare, private)?
- Did the TP make estimated tax payments during the year? How much and when?

Check off each question on I&I, or make a note, to show you have found a corresponding taxpayer document that gives amounts, or have obtained the amounts verbally.

Tip: Place a note on I/I if you do not have accompanying documents. This will remind the Counselor to enter reported amounts on the 1040. Examples are alimony received, cash income, estimated taxes paid, interest received without a 1099 Int, etc. *Note: The LC or SCO may have a preferred way of implementing this strategy.*

Do not ignore any information provided to, or learned by you. Once the taxpayer mentions something, it must be accounted for on the return. For instance, if they indicate that they have made extra money doing odd jobs, then that income must be noted on the return. The taxpayer can't just say to forget about what was said. Make a note on the I&I for the Counselor as to what the taxpayer has reported. **If the taxpayer does not want to document this information or include it on the return, advise your LC for a determination on how to proceed.**

If the taxpayer provides information verbally without supporting documents, a decision will have to be made as to whether to take the information on good faith and without verification. Examples of situations where a "good faith" determination has to be made might be:

- Taxpayer that is familiar to the site forgot a receipt but the amount claimed is similar to that in a prior year,
- Taxpayer has a deduction with no receipt, but the dollar amount is not significant,
- Taxpayer says an IRA contribution in the current year was made without receipt
- Taxpayer says an IRA contribution will be made by 4/15

Explicitly explain to the taxpayer that they are responsible for the accuracy and completeness of everything entered on the return. Make notes on the I&I as to any areas where incomplete or questionable documentation was provided, and whether or not the item was included on the return.

If you are uncomfortable about any discrepancies in the information provided, talk to the LC or Shift Coordinator immediately for a determination on how to proceed.

2) Taxpayer Documentation

After organizing the Taxpayer documents, and completing a thorough review of the taxpayer documents against I&I as shown above, and using the OOS poster, determine if there is a situation that may be Out of Scope.

If CF thinks the return may be OOS, the CF should inform the LC or Shift Coordinator. The LC/SCO will have a discussion with the taxpayer to determine if their return is OOS and will share with the taxpayer next steps. If it is determined that the return is OOS, there might be another free tax program

in the area, or an IRS office that will assist. If necessary the taxpayer can be informed that a professional tax preparer is an option. Remember that you cannot make any referrals to specific professional preparers or tax software.

3) Ready for return preparation

After accurately completing the I&I, and finding no obvious OOS issues, you are now ready to turn the taxpayer and their paperwork over to a Counselor to prepare the return.

If the taxpayer has Health Savings Account (HSA) assure the return is assigned to a properly certified Counselor. Note that there must also be a second Counselor who is properly certified in order to conduct the quality review.

Tip: Identify Counselors with special certification levels (e.g. HSA, Military) so taxpayers are assigned to the right Counselor for adequate service. Remember all Tax-Aide Counselors must be certified at the advanced level.

Recordkeeping

Depending upon the needs of the site, the LC may request that the CF with expanded duties, assist with recordkeeping.

Examples of the type of Recordkeeping that the CF might perform:

- The LC may ask the CF to maintain logs of the number of taxpayers who visited the site but did not have their return done. These are counted as Q & A and must be reported to AARP Foundation Tax-Aide National Office because it counts towards the program's funding deliverables.

- The LC may also ask the CF to maintain the *Site Activity Log* (D19597) also known as Activity Reporting, Quality Review and ERO Tracking Log. The LC/SCO will provide training on how to use this form.
- The LC may ask the CF to assist with scheduling volunteer shifts or noting when volunteers are at the site.
- At some sites the LC keeps track of the type of tax issues that cause a taxpayer to be told that the site can't prepare their return, and the LC might ask the CF to assist.

Note: If the LC requests that the CF assist with any recordkeeping then adequate training should be provided to ensure that the CF understands the task. If a CF is not comfortable doing any task then the LC should be consulted to determine how to proceed.

SUMMARY AND FINAL REMINDERS

As the first contact for the public with an AARP Foundation Tax-Aide site, the Client Facilitator (CF) sets the tone for the site. Regardless of how busy the site is or how demanding a particular taxpayer might be, it is essential to remain calm and not get stressed if things get chaotic. As a smile is often disarming and comforting, try to keep smiling, even if others around you are frustrated or pressured. Look for ways that you can ease the wait for the taxpayers and reduce the pressure on the other volunteers. Your LC or Shift Coordinator (SCO) is your first point of contact when you have questions or need assistance.

Other Points to remember:

- Taxpayer privacy is important. The room should be arranged to provide as much privacy as possible to the Counselors who are preparing returns with taxpayers. Waiting taxpayers should not be able to listen to discussions between CFs and taxpayers nor between Counselors and taxpayers. If this is an issue at your site, talk to the LC or Shift Coordinator to see if it is possible to rearrange the room to improve privacy.
- Watch for taxpayers who are having problems physically completing the I&I form, and assist as much as you can by reading questions to them, helping them complete the form, etc.
- The table/desk where you are sitting should not be left unattended for more than a short minute because you are the public's first contact with the tax site. If you are the only CF and need to leave the area, let another volunteer know and ask someone to cover the desk until you return.
- The site should not retain any taxpayer documents after the taxpayer leaves the site. If a taxpayer accidentally leaves a document at the site, give it to the LC or site supervisor to determine what needs to be done to return it to the taxpayer. If the document has the taxpayer's confidential financial information, then it should be secured until it can be returned to the taxpayer. Never give documents to one taxpayer to return to another taxpayer. **{Do not exchange taxpayer data with anyone by email, fax or by USPS mail or courier. The one exception to this is for Form 8453s and attachments being sent to the IRS. It is preferable to send Form 8453 information as an electronic attachment to the tax return.}**
- Know the qualifications of the Counselors on duty during your shift. Although all Counselors are qualified through the advanced certification level, only some are qualified for Health Savings Accounts (HSA) or to do amended returns for prior years. If the taxpayer's return requires this form, then there must be at least two qualified Counselors on duty in order to prepare the return and have a quality review. Consult with the LC or Shift Coordinator as soon as possible to determine if the return can be done in order to minimize the wait for the taxpayer.
- AARP Foundation Tax-Aide sites are not permitted to have a tip jar on-site or to take cash donations from taxpayers, but are permitted to tell taxpayers how to make a donation to the

National Office to support the general needs of the program. Talk to your LC or site supervisor for more information.

Most importantly, have fun! Your service as a CF will help your site to run smoothly and serve more people. As the first contact with the public, you are a critical member of our team, and your service to your community is appreciated. If you have an idea on how to improve the volunteer experience, share it with your LC or Shift Coordinator as well as send a request via OneSupport Help Center.

APPENDIX I – CLIENT FACILITATOR POSITION DESCRIPTION

Purpose of Position	<p>The Client Facilitator (CF) works with the Local Coordinator/Shift Coordinator (LC/SCO) and performs receptionist-type duties providing an important first contact for taxpayers and keeping service orderly and efficient.</p>
Responsibilities of Position	<p>In accordance with by the policies and procedures of the AARP Foundation Tax-Aide Program, a CF:</p> <ul style="list-style-type: none"> ➤ Welcomes taxpayers and ensures they are helped in an appropriate order and checked off an appointment log or sequenced on the activity log to be assisted by a Counselor ➤ Helps ensure that each taxpayer has brought correct forms, documents, and personal identification required to accurately complete their tax return ➤ Determines, with assistance of a site Counselor, when a taxpayer’s return is outside of AARP Foundation Tax-Aide scope ➤ Assists taxpayers in filling out portions of the Intake Sheet and other required papers. The CF may not address tax questions (unless also certified as a Counselor) ➤ Keeps information (such as waiting time) flowing to taxpayers who are in the waiting area ➤ Ensures appropriate production data is entered on the site activity log by the Counselor/quality reviewer as each taxpayer departs, and before another taxpayer is served ➤ May assist Counselors and the ERO in maintaining an orderly file system of incoming taxpayers and acknowledged or rejected returns ➤ Distributes any appropriate literature to taxpayers ➤ Adheres to program policies and procedures including those outlined in the Program Policies and Procedures presentation available on the OSHC and the IRS Volunteer Standards of Conduct

Qualifications	The CF must receive annual training on program policies and procedures, pass the IRS Standards of Conduct test, and agree to it by signing, the IRS Volunteer Standards of Conduct form. The CF must also be organized, personable, and enjoy working with people. The CF will need skill in dealing with taxpayers that want immediate answers to their tax questions but will sometimes be required to wait for answers from a tax Counselor.
Time, Training, and Travel	The position is appointed annually and runs during the tax season from late January through April 15th. An average of at least one shift each week is typical during this period. A typical shift takes four to five hours.
Training Required	Training by the LC will be required to become familiar with program policy, administrative matters such as site activity logs and Intake and Quality Review Form, applicable site procedures, and orientation to the program.
Travel Required	The CF will not be required to travel except to work at the assigned sites.
Appointment, Supervision, and Scope of Authority	The CF is appointed and reports directly to the LC and does not supervise any other volunteer position.
Working Relations and Progress Review	The CF maintains a close working relationship with the LC/ SCO and the tax Counselors working at the site. The LC monitors the CF's performance on an on-going basis and provides feedback.

APPENDIX II – OUT OF SCOPE

Below is *C2467 Out of Scope Poster*, which contains some common type of tax forms that are In-scope or Out of Scope for AARP Foundation Tax-Aide. The distinctions as to whether or not a form can be completed are often very difficult to discern even for highly experienced tax preparers. Always consult with the LC, Shift Coordinator or Counselor preparing the return for the final determination as to whether a tax issue or form is In-scope. The full list of Out of Scope items are listed on the OneSupport Help Center and the LC/SCO should have the full list at the site.



What AARP Foundation Tax-Aide can do for you today.

We're here to help low- to moderate-income taxpayers, especially those 50 and older. AARP Foundation Tax-Aide volunteers are trained to assist you in filing certain tax forms and schedules, including the Form 1040. However, the Volunteer Protection

Act requires that our volunteers stay in the scope of the program. If counselors feel they do not have adequate knowledge or your return is too complex, you may need to seek another qualified counselor or paid tax assistance.

We can prepare

- **1040** with Schedules A, B and D
- **Schedule C** if no employees, no inventory, no losses or depreciation or expenses for business use of home, etc.
- **Schedule EIC and EIC Worksheets**
- **1099-MISC (box 7)** nonemployee compensation is reported on Schedule C/CEZ
- **1099-MISC (box 1 or 2)**—rents, royalties, reported on Schedule E with no expenses, depreciation)
- **1099-MISC (box 3)** other income is reported on 1040 Line 21)
- **1040-ES** (Estimated Payments)
- **2441** (Child & Dependent Care)
- **5405** (Repayment of FTHBC)
- **8283**, Section A, Part 1—noncash contributions to charity exceed \$500 but are less than \$5,000
- **8606** (Nondeductible IRA) Part 1
- **8880** (Qualified Savings Credit)
- **8812** (Additional Child Tax Credit)
- **8863** (Education Credits)
- **8949** (Sale or Disposition of Assets)
- **9465** (Installment Agreement)
- **8379** (Injured Spouse)
- **1040X** (Amended Returns, if trained in the tax year being amended)
- **Schedule K-1** that provides information only for interest, dividends and capital gain distributions and royalties (Schedule B, D, E)
- **Cancellation of Mortgage Debt—1099-A and/or 1099-C and Form 982**, if extended, trained and certified*
- **Health Savings Accounts—1099-SA and Form 8889**, if trained and certified*

We cannot prepare

- **Schedule C** (Business Profit and Loss) if a loss or if expenses exceed \$25,000
- **Complicated Schedule D** without proper paperwork (Capital Gains and Losses)
- **Schedule E** (Rental Property) with expenses, including depreciation (exception: returns for military members only, prepared by a counselor who has been certified to do military returns provided another military certified counselor is available to quality review the return)
- **Schedule F** (Farm Income)
- **2106** (Employee Business Expenses)
- **3903** (Moving Expenses)
- **8615** (Minor's Investment Income)
- **Portions of Schedules A and B** that are not included in our training
- **Schedule K-1** that involves depreciation or deductible expenses
- **Other rental income or business income**

***HSA/COD**: Only counselors who have been certified on one or both of these modules may prepare returns containing HSA and/or COD, respectively.

AARP Foundation Tax-Aide is offered in conjunction with the IRS.

C2467(1115)



APPENDIX III –POCKET GUIDE

When entering Tax-Aide tax preparation room these resources must be posted for the public to see:

- D143 – Poster Title VII of Civil Rights Act of 1964
- Taxpayer Information & Responsibilities

Volunteer Security

ALL volunteers must have official ID badge showing first name and first letter of last name with Tax-Aide logo

Acceptable forms of taxpayer Photo IDs:

- State Issued Driver’s License of State ID
- Passport
- US Department of Veterans Affairs ID Card

Verifying Social Security Number:

- Social Security Card/Individual Tax Identification Number
- Medicare card with “A” after the social security number
- Letters, income statements, and other documents issued from Social Security Administration (SSA) documenting taxpayer ID/SSN (with approval from the LC/SCO)
- Carry-forward data when the taxpayer has acceptable government issued photo ID (check with the LC/SCO)

ORDER OF TAXPAYER DOCUMENTS/FORMS

All taxpayers will complete the 13614-C *Intake/Interview and Quality Review Sheet* for current tax year. The order of documents should be as follows:

- Form 13614-C, I&I form filled out completely as possible.
- Photo IDs for taxpayer(s) on return
- Social Security Cards for each taxpayer/dependents listed on I&I.
- BLANK CHECK (for direct deposit or withdrawal) **Must have this in their possession--**Counselor does not keep check.
- Income documents: SSA – 1099, RRB 1099; W-2; 1099 INT; 1099 DIV; 1099 R; BROKER STATEMENTS: (1099-DIV, 1099-INT, 1099-B stock transactions); 1099 MISC (if doing a Schedule C include cash income receipts, cost receipts for small business); 1099 K, K-1; 1099 RRB

1099 R, CSA 1099 R; 1099-G (Unemployment Compensation, State Tax Refund); 1099 Q (Qualified Education Program)

- Expense documents: SCHEDULE A (supporting documents-medical expense receipts, Summary Sheet); Medical Expenses Forms (insurance premiums, letters); Income Taxes, State and Federal Estimate Payments, Sales Tax Summaries; 1098 (Home Mortgage, Real Estate Taxes); Donations (Cash/In-Kind); Job Expenses (i.e. uniforms, chef knives, scissors for stylists)
- ACA Forms (1095-A, 1095-B, 1095-C)
- 1098 T (Education Expense)
- 5498 – IRA
- Other forms not listed above

APPENDIX IV – COMMON TAXPAYER QUESTIONS

Common Taxpayer Questions

Situation: Hi, I've been here before to have my taxes done. However, I did not bring my ID this year.

Response: It is very important that we protect the identification of all taxpayers, however let's see what other documents you have with you that may confirm your identity. Now, that I have this information, let me check with the LC.

Situation: I am not sure if I brought all of the documents this year that I had last year. Can you help?

Response: Well, an individual's tax situation may change from year to year. Please complete the I & I and this will help us determine if other documentation is needed.

Situation: My spouse is in the hospital, and we file a joint return. Does my spouse need to be here with me?

Response: Please have a seat, while I check with the LC.

Situation: I am still waiting for my refund check from last year. Do you know who I should call regarding that?

Response: In order to find out more information about your refund, you can visit www.irs.gov/refunds. Once on the page follow the instructions for Where's My Refund? To find out the status of your refund, you will need your SSN or ITIN, filing status, and the exact refund amount expected.

APPENDIX V - SELF TEST AND PRACTICE SCENARIOS

1. As a Client Facilitator you can:
 - a. Greet taxpayers, answer tax questions, and validate SSN documents
 - b. Greet taxpayers, verify tax documents against I&I, and validate SSN documents
 - c. Greet taxpayers, get them signed in and make sure they have an I&I, and validate SSN documents

Answer: C

2. As a Client Facilitator you can:
 - a. Answer tax questions
 - b. Enter information into TaxWise software
 - c. Verify and organize the taxpayer's documents against the I&I document

Answer: C

3. You are the CF at a large site. Ten taxpayers come in all at the same time and they all want you to help them. What would you do?

Possible Solutions: Consider arriving 15-30 minutes early to be present when first taxpayers arrive so that you can get organized to assist as soon as they begin to show up. Get everyone's attention and ask them for patience while you get them signed in.

Consider asking the taxpayers to self-identify the order of arrival to ensure that they feel that they have been treated fairly in terms of who is served first. Ask the LC or other Counselors for help getting people signed-in when there is a large crowd (after all, they can't start doing returns until everything is organized!) The CF can also ask the host site to put out a blank piece of paper for early arrivals to put their name down until you arrive and begin to get people signed in.

Make sure any very elderly or infirm are made physically comfortable if they have to wait, and, if appropriate, they might need priority service. Be sure to explain to other taxpayers who are waiting why priority service is given. People will often not object to these taxpayers being served first, but they want to know what impact it will have on their ability to be served. Remember that taxpayers do not have to be AARP members to receive the free tax service, so that is not a reason to bring them to the front of the line, or to give them a prime appointment, etc.

4. Sally Smith comes in to your site and tells you she doesn't have all her tax documents but has memorized the information she needs to complete her tax return. Should you:
 - a. Help her complete her I&I and make notes of the information that is missing.
 - b. Tell her that until she has the tax documents the site is unable to help her.
 - c. Tell her she is not a very organized person and you really don't want to work with her.

Best solution: The Local Coordinator or Shift Coordinator at the site should be consulted to determine if the taxpayer can be served in light of other considerations (such as number of taxpayers waiting and number of available Counselors). The LC might ask the taxpayer to return on another day when the number of taxpayers waiting for service is not as great, or might set a specific appointment for a taxpayer who needs more assistance. If directed by the LC, the CF can work with Sally to organize her materials and make a list of what items she needs to gather. Some documents are so critical that the return can't be prepared without them. Other documents can be retrieved from home or other sources, and the taxpayer can return with them another day to get the return prepared. The CF should ensure that the taxpayer understands that it is their responsibility to gather all required documents, and that in some circumstances the return can't be prepared until they have all of them. The taxpayer should not guess at information, or ask a Counselor to rely on incomplete notes to prepare a return. Remind Sally that we all forget numbers, and she wouldn't want to miss her refund by giving incorrect numbers by memory!

5. True or False: All taxpayers must complete an I&I sheet as thoroughly as possible before they can be seen by a Counselor.

True. If the taxpayer doesn't know if they should check "yes" or "no" to a question, then they should mark "unsure" and be prepared to talk in more detail to the Counselor about the question. The CF can encourage the taxpayer to write down any questions that they have for the Counselor or to put questionable documents in a separate pile to review with the Counselor. Remember that CFs who are not certified in tax law are not permitted to answer any tax-law specific questions! Refer those

questions to the LC or the Counselor who will prepare the return. If the taxpayer becomes frustrated by the many questions being asked, remind them that they want their return to be accurate and complete, and that it is important to clarify questions that they or the Counselor might have. Don't accept a taxpayer's statement that "everything is the same as it was last year" as they might not be aware of how their information might change their return.

6. Mike Miles has completed his I&I sheet but has not checked most of the boxes. When asked, you realize he is deaf (uses sign language) and you are unable to talk him through the questions. What do you do?

Possible solutions: If there is someone who can sign at the site, ask them to work with Mike for you. Communicate by writing questions and answers to find out if Mike feels comfortable using that form of communication to complete the tax preparation process. Remember that not all deaf adults are functionally literate in written communication, so writing information does not always ensure that communication will be successful. Find out if Mike has a friend or relative he can bring in to help him with the tax preparation process.

Refer to the document on the Volunteer One Support Help Center entitled "Quick Reference Guide for Helping Taxpayers with Disabilities" for other tips on how to handle the situation. Talk to the LC or Shift Coordinator at the site to determine how to assist the taxpayer. You may need to tell the taxpayer that you will need some time to find out how best to assist him, and schedule a time for him to return after you had gotten some assistance. The National Office staff is also available to assist sites to determine how to best serve deaf taxpayers.

7. Two people come in to have their taxes done. They show you social security cards and photo id but the names don't match on any of the documents although the photos on the identification looks like them. They do not have any other identification with them but they look honest. What do you do?
 - a. Get the LC involved right away to determine how to proceed. This might be a case of potential fraud or identity theft.
 - b. Tell them you'll let them through this time but next time they need to update their identifications to match their social security cards.

- c. Let them wait anyway and have the Counselor handle the situation.

Best solution: The LC should be informed about the situation outside the presence of the taxpayer(s). This should be done reasonably quickly in order to not have them wait if they can't be served. The LC makes the decision as to whether the returns can be prepared based upon the identification provided. The CF should not discuss the situation with other volunteers or taxpayers to avoid the possibility of other taxpayers over-hearing the conversation. It is always important to give taxpayers the courtesy of privacy and to protect their financial information.

8. Tammy Tyler has been waiting one hour for a Counselor to become available. She sees two people called up to a Counselor and believes they came in after her. (They are elderly and very frail, and have their son there to help them.) She approaches you and in a very loud voice says "You #*&@, I was here first! I demand to be seen by a Counselor RIGHT NOW!" What should you do?

Possible solutions: Ask her to please remain calm and explain how the site determines the order in which taxpayers will be served. Let her know when she will be assisted, and that you understand she is upset but that we do want to help her with her taxes. Get the LC involved to help defuse the situation further if necessary.

If it is an appointment site, ask the TP if they would rather schedule an appointment for another day. Be sure to inform the TP that there is no guarantee that the pace would be any faster as every taxpayer's situation is different.

If it is a walk-in site, inform the TP that the site provides service on a first-come, first-served basis and if they wish, they could come back another day or they are welcome to visit another Tax-Aide location, but we are not able to guarantee the length of the wait time.

Always have a copy of the form "Taxpayer's Rights and Responsibilities" at the sign-in desk for taxpayers to read. This form will help reduce potential problems by giving taxpayers clear information about how they should behave at a site, and what they can do to make their visit go smoothly. This form can be obtained from the Volunteer One Support Help Center.

Refer to prior sections of this guide for more information on how to handle taxpayers who become loud and threatening. Make sure that you understand how the host site handles similar situations, and advise the appropriate site representative if there are concerns for the safety or well-being of volunteers or the

public. The CF should not discuss the situation with other volunteers or taxpayers other than on a “need to know basis.”

9. What would you do if Tammy from the previous example threatened to come back and “get you” as she storms out of the building?

Best Solution: Alert the LC right away to determine the best course of action. In some circumstances the police will need to be called to the site, so be prepared to give concise information as to what was said or done by the taxpayer. In rare circumstances the site will need to be shut down temporarily to ensure everyone’s safety.

The LC will also need a full description of the situation so they can document the facts and prepare an Incident Report to advise the State Coordinator, Regional Coordinator and National Office of the incident. Write down what happened including a description of the person and note the date/time. If you still have the taxpayer’s I&I form, note their name and address for the authorities and then ensure that the document is shredded. For more information and instructions regarding **Incident Review Protocol**, see the Volunteer One Support Help Center.

10. How do you determine if the taxpayer’s return is out of scope?

Answer: Your LC will have a detailed list of tax forms and topics which are out of scope. You can also refer to the list in this guide or obtain a copy of the list on the OneSupport Help Center.

All questions as to what tax forms and topics are out of scope should be referred to your LC or Shift Coordinator on site. If a return can’t be prepared because a tax form or topic is out of scope, be sure to explain to the taxpayer that the IRS determines what forms volunteers can use, and that no exceptions can be made as it would be contrary to the terms of the IRS grant to prepare a return that is out of scope. All AARP Foundation Tax-Aide sites across the country abide by the same rules, so the taxpayer can’t just go to another tax preparation site to get a different answer.

Taxpayers with returns that have out of scope forms or topics should be advised to seek assistance from a paid tax preparer, but no specific referral should be made. The IRS can also assist taxpayers directly via the website www.irs.gov or by phone.

11. The CF sets the tone for the site. They are the first person the taxpayer sees and talks to when they come in. What are three things you can do to make the taxpayer's experience pleasant so that they want to come back and will recommend the site to others?

Possible answers: Be friendly. Try to be conscious of cultural differences that would cause a taxpayer to feel unwelcome at the site. If possible, welcome the taxpayer in their native language if other than English.

Answer questions or try to get answers using your reference tools. Keep them updated so they know how long they may have to wait, and provide simple explanations of any technical or equipment issues that are causing the site to be slow. Recommend other AARP Foundation Tax-Aide sites, or even VITA sites in the area, if your site or all area Tax-Aide sites are too busy to serve them. Tell them you hope to see them again as they leave. If they are upset, try to get to the bottom of their issue and seek help from the LC or Shift Coordinator as necessary.

12. A taxpayer says that they haven't received their refund, or they are having problem with the IRS about a prior year's return. How can you assist them?

Possible Solution: Refer to the document "Information for Taxpayers who Need Assistance Dealing with the IRS" which can be found on the OneSupport Help Center.

APPENDIX VI – GLOSSARY

CF	Client Facilitator
COU	Tax-Aide volunteer; certified Counselor preparing returns.
DC	District Coordinator. The individual responsible for all volunteers and sites in a district.
EFIN	Electronic Filing Identification Number (A unique number assigned by the IRS to identify each electronic filing site, which is used as the electronic "address" for the site).
EIC/EITC	Earned Income Tax Credit. Eligibility and amount of EITC is based on earnings, income, filing status, residency, and the number of qualifying children in the home.
I&I	Form 13614-C Intake/ Interview and Quality Review Sheet
IRS	Internal Revenue Service. Federal agency responsible for administering the Internal Revenue Code enacted by Congress.
ITIN	A nine-digit identification number issued by the Internal Revenue Service - for tax purposes used only by individuals who do not qualify for a Social Security Number.

LC	Local Coordinator. Individual responsible for one or more tax preparation sites and all volunteers at those sites.
OOS	“Out of Scope” refers to the type of tax issues and forms that are required to complete a return. Volunteers can only complete returns that are fully in-scope.
OSHC	OneSupport Help Center – a resource library where a number of tools are found to support Tax-Aide volunteers.
QSR	Quality Site Requirements - 10 requirements identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation.
QSRA	Quality Site Requirement Alerts - A SPEC communication to VITA/TCE sites during the filing season that updates, corrects, and/or clarifies operational procedures and processes related to the Quality Site requirements.
SC	State Coordinator. Individual responsible for all Tax-Aide activity and volunteers in the state/split-state.
SCO	Shift Coordinator. Individual responsible for a tax session shift, as assigned by the LC.
Site	A physical Tax-Aide service provider location
SP	Spouse

SPEC	An IRS division called Stakeholder Partnerships Education and Communication
SSN	Social Security Number
TC	District Technology Coordinator
TCE	Tax Counseling for the Elderly- One of the volunteer preparation programs administered by the IRS. TCE sites provide free tax preparation services primarily to older adults.
TP	Taxpayer
VITA	Volunteer Income Tax Assistance - One of the volunteer return preparation programs administered by IRS. VITA provides free tax preparation services primarily to low and moderate income taxpayers (incomes below the EITC upper limitation). VITA sites may focus on serving special needs populations, such as limited English proficient, persons with disabilities, or those in rural areas.
VSOC	Volunteer Standards of Conduct inform volunteers of their responsibility to provide taxpayers with ethical, confidential and quality tax return preparation.
VTA	Volunteer Tax Alerts - A SPEC communication to VITA/TCE sites during the filing season that will address any trends during QSS, TIGTA, or SPEC reviews. VTA are put into communication documents called <i>CyberTax</i> , which are emailed to all Tax-Aide volunteers and then posted on the One Support Help Center.

Final Tip: Have fun!