

AARP Foundation Tax-Aide Intake Booklet – Tax Year 2018

The AARP Foundation Tax-Aide program provides tax preparation service to anyone of any age – especially those who are 50 or older. IRS grants and AARP Foundation provide funding so that the service is free to the taxpayers. Tax-Aide must report certain information to support AARP Foundation while at the same time incorporating IRS-required documentation. To meet this need, Tax-Aide has developed a comprehensive **Intake Booklet** that packages the required IRS Form 13614-C “as is” with the Tax-Aide pages to simplify handling.

Changes to Intake Documentation: The first four pages are the typical IRS Intake/Interview sheet plus a new IRS-provided consent form; page five is a TaxSlayer-provided consent form and Tax-Aide added three pages with questions and a consent form.

Why the TaxSlayer and Tax-Aide pages? As a condition of its funding of the Tax-Aide program, AARP Foundation is requiring that Tax-Aide gather and report demographic information about the taxpayers served. This in turn requires asking taxpayers to answer specific questions; the return preparers to enter those answers in TaxSlayer; and the taxpayers to consent to TaxSlayer reporting this information to Tax-Aide. More details about the three consent forms and the questions are below.

Since the consents and questions do not deal with tax law, volunteers (such as Client Facilitators) do not have to be tax law certified to review the purpose of each with the taxpayers.

Discussion with Taxpayer: If the consents are signed and questions answered when the Intake Booklet is handed to the preparer, no further discussion is needed. The global carryforward consent form is “sign if you consent” so if it is not signed, the preparer should confirm that was the decision and be prepared to answer any questions. The other two consent forms have agree or disagree check boxes, but if not signed, the preparer would have to ask about them too. Same with the demographic questions – if none are answered, the preparer should ask if they were simply overlooked or if it means “prefer not to answer” for all. The preparer should not assume no answers is the same as “prefer not to answer.” If the taxpayer simply decided to not answer the questions, “Did not answer” is the choice to select.

The normal Form 8879 *IRS e-file Signature Authorization* that the taxpayer (and spouse, if applicable) must sign to give permission to e-file the tax return is still required unless the taxpayer denies consent 2. In accordance with program policy, after the taxpayer’s consents and answers are entered in TaxSlayer, the Intake Booklet, along with Form 8879 and all other taxpayer documents, are returned to the taxpayer.

Joint Returns: Note that a joint return requires both taxpayer and spouse to agree to a consent for it to be considered accepted. If either says no for a consent, then it is denied for both. If the spouse is not present while the return is being prepared, then all consents are denied until one of them returns with the Intake Booklet signed by both with the consents they do accept.

Consent Form 1 – Consent to Disclose Tax Return Information to Other Sites

This consent form provides the taxpayer with the option to visit a different site next year and still have his/her basic data (name, address, dependents, payers, etc.) carried forward when the return is started. (Note – the previous year’s return is not available and there are no amounts from previous payers carried forward.) Carryforward improves the efficiency and the accuracy of return preparation by providing a comparison of two year’s basic information. The taxpayer should sign the form in order to have the basic information available at multiple locations so he or she can choose each year which site best fits his or her schedule or situation. This option offers the taxpayer the most flexibility. **If the taxpayer does not sign the form, there is no impact on return preparation this year and same site carryforward will be available next year.**

Note that the carry forward of basic taxpayer information when the taxpayer returns to the same site that he or she used last year is a standard TaxSlayer feature and will continue. For the last filing season, TaxSlayer also allowed Tax-Aide sites to be considered as a “same firm” so the taxpayer’s information carried forward if the taxpayer used any Tax-Aide site the previous year. However, TaxSlayer is no longer able to offer this capability for legal reasons.

Consent Form 2 – Consent to Disclose/Use Information (Relational EFIN)

This consent form gives TaxSlayer permission to provide reports of aggregated answers to the demographic questions described below to Tax-Aide. These statistics will not include taxpayers’ personal information and the information will not be used for commercial purposes. Since the AARP Foundation helps fund the Tax-Aide program, these reports will help ensure the program can continue to provide free tax service to taxpayers. If a taxpayer does not consent, it will not affect the preparation of the return, **but per TaxSlayer requirements, we will not be able to e-file the return.** In that case, we must provide the taxpayer a paper return to mail to the IRS and state, if applicable. This also means the taxpayer will wait longer for a refund.

Demographic Questions:

This is a set of questions regarding the taxpayer’s (and spouse’s, if filing jointly) race, gender, income, etc. The data from these questions are used only for statistical

purposes to apply for grants and to report to funders in support of this free tax assistance service. If the taxpayer does not wish to provide this information, he or she simply checks “prefer not to answer” for each question. The answers do not affect the preparation of the return. As indicated above, there is no conversation necessary related to these questions, unless a question was not answered— the volunteer only has to input the information provided on the form into the tax software.

Consent Form 3 – Consent for AARP Foundation to use select tax return information to send you information on other free AARP Foundation programs and services.

The AARP Foundation – the Tax-Aide sponsor – works to help low-income 50+ people improve their lives and has several valuable, free programs and services that help to build economic opportunity and social connectedness that may be of interest to the taxpayers we serve. These include efforts that foster financial resilience, provide job training for the 50+, offer intergenerational volunteer opportunities and empower older adults to stay in their homes and communities.

The taxpayer should sign this form if he or she wants to allow AARP Foundation to send information about programs and services that may be of benefit to him or her. Note: the taxpayer’s information will not be shared with the AARP parent organization or with ASI, Inc. which is AARP’s commercial organization, and there will **NOT** be any offers from AARP or ASI, Inc. AARP Foundation is legally structured as the charitable arm of AARP, serving the low-income 50+. **If the taxpayer does not consent, it will not affect the preparation of the return.**