Local Coordinator Training

Local Coordinators (LC) are typically among the more experienced Volunteers in the district. Those that certify as Counselors often complete their certification through self-study and take their examinations on-line and thus spend little, if any, time face-to-face in the classroom. LC training varies significantly across districts and states. It can consist of as little as a short gathering to view the Policies and Procedure Presentation or as extensive as an entire day of presentations and discussions. Having the district leaders come together for training is an opportunity to discuss a wide range of topics and exchange ideas. There is a variety of presentations and topics for discussion (reviewed below) which can enhance the LC's performance during the tax season. While the lists below may seem extensive, the purpose is to stimulate discussion among district leadership to evaluate and improve LC Training. Districts can pick those topics most applicable to a district, and most of the topics require only short discussions. For this document, Local Coordinator and Shift Coordinator are included in the general term Local Coordinator.

While it is the District Coordinator's (DC) responsibility to train Local Coordinators, the entire District Management Team can be involved. For example:

- The District Coordinator can provide the overall leadership of the training with emphasis on Policies and Procedures at the District level as well as general AARP Foundation Tax-Aide administration issues.
- The District Training Coordinator is often one of the best instructors and can greatly assist the DC in presenting a variety of the topics discussed below.
- The District Technology Coordinator can provide information on the technical aspects of site administration to include software set-up, computer/printer networking, ERO issues, etc.
- The District Administration Coordinator can provide training on volunteer administration, especially effective use of the Volunteer Portal and One Support Help Center.

Training for LCs can be done in a workshop format which can include presentations, round table discussions, break out group topics, and hands-on software demonstrations/exercises. The agenda for the workshop will vary depending on the needs of the district. One of the best values of the workshop is the ability to capitalize on the opportunity to tap the vast experience of the district's most experienced leaders and discuss best practices. This will be especially beneficial to any new LCs. The following are examples of topics that could be part of a LC Workshop agenda:

- **<u>What's New.</u>** Are there any significant tax law or software changes? A review of any pertinent IRS Fact Sheets along with the Tax-Aide guidance is also an appropriate LC discussion topic.

- **<u>AARP Foundation Tax-Aide Administration.</u>** Local Coordinators need to be well versed in various AARP Foundation Tax-Aide administrative issues. Topics could include:

  - Tax-Aide Policies and Procedures. This is a mandatory topic for all volunteers. In some cases, LCs have met this requirement by viewing the PowerPoint Presentation on their own. For LC training it should not focus solely on the presentation, but should also include a discussion of how these policies and procedures are implemented at the site level.
  - Quality Site Requirements need to be understood and discussed. Some can be discussed during related topics below such as Quality Review (QR) and interviewing.
  - Standards of conduct. How are they reviewed and enforced?
  - Incident Review Protocol. What incidents would be appropriate for reporting? What are the incident reporting procedures?
  - A review of the Client Service Provider Digest with emphasis on any changes for the new tax season. What areas should be highlighted and discussed with the Volunteers at the site?
  - Volunteer Portal. How can the Portal be effectively used by the LC? Include an overview of the One Support Help Center (OSHC) contents and how it can be used as a resource.
  - Activity reporting procedures. When, what and how? How are Q&As captured and documented?
  - CyberTax and Volunteer Alerts, SMT Round-up Information. How, when, and why are they issued? How are they promulgated to volunteers at the site?
  - Confidentiality of taxpayer data. How are communications with taxpayers conducted after they leave the site – Phone calls, emails, texts mail? How is taxpayer data that is inadvertently left at the site handled?
  - Secure equipment and tax data procedures including updating computer security during the season and lost equipment/data procedures.
  - Site emergency procedures. Does the district have a standard procedure for use at all sites? Does LC have emergency contact information for all volunteers?

- **<u>Site Management.</u>** District Coordinators often observe that some sites operate more effectively than others – why? An LC Workshop is an excellent opportunity to discuss best practices. Topics could include:

- Local Coordinator policy and procedures. Each LC has his/her own way of managing the site. How are the LC's policies promulgated to the Volunteers at the site: formal memorandum, pre-season meeting, email or combination?
- Local Coordinator Checklist. What items should/could be included to help the Local Coordinator prepare for tax season. This could be a good topic for a group discussion with LCs sharing individual checklists. A sample LC To-Do List is attached.
- "Care and feeding" of Volunteers. How can LCs effectively communicate with their Volunteers – email, pre-shift meetings, weekly "team emails," use of the TaxSlayer Message Center? How can Volunteer retention/recognition be promoted? How to deal with a poorly performing Volunteer? How to make sure CFs don't feel like "second class" Volunteers?
- Mentoring of "new" volunteers. Is there a formal mentoring program for new volunteers? Do they shadow their mentor for a period to become comfortable with the process?
- Software set-up. Procedures for setting up Volunteers in the site, login procedures, assigning Volunteer rights, etc., can be discussed.
- Site Volunteer Resources. Most LCs assemble a variety of documents to assist volunteers in return preparation. What are some good resources to have on hand? In addition to Pub 17, what other IRS Publications might be useful in hard copy? Are there local "How to" Guides for some of the more advanced tax topics? Are there resources that can be printed as handouts to assist taxpayers such as information on payment options, information about the Taxpayer Advocate Office, etc.?
- Physical site layout. What is the most efficient way to set-up a site, taking into account taxpayer privacy, power supplies, internet connectivity, printer access, etc.
- Client Facilitators (CF). How are they used? How are they trained? Greeter versus Facilitator. What are the LC's expectations of CFs (based on their training)? What are Counselor expectations of CF screening of taxpayers? How are Q&As captured and documented?
- Appointments versus walk-ins. How are appointments made? How are no-shows handled? Do CFs call no shows? How are taxpayers with disabilities accommodated?
- IRS Site Reviews. The local SPEC Relationship Manager should be able to provide a summary of recent review findings which can be discussed. How can LCs use this information to improve site performance (See next two bullets!)?

- Quality Review. Dedicated versus peer review? At the Counselor station or at a separate station? How can the LC ensure that QRs are properly and effectively conducted?
- Intake and Interview (I&I) Sheet. How are they distributed and explained to the taxpayer? How can the LC ensure that they are being properly reviewed by Counselors and Quality Reviewers? For example, some sites provide colored pens to Counselors to use when annotating or correcting the I&I Sheet so that changes are highlighted. Note: There is a Tax-Aide supplemental I&I Sheet that is required to be used at all Tax-Aide sites.
- Liaison with the site host. Sites are usually “hosted’ by an organization such as a library, church, senior center, etc. How can LCs maintain and enhance their relationship with the host? Pre-season visits, understanding the host’s rules and expectations, how are Tax-Aide requirements and expectations conveyed to the host, advertising/promotion of services by the host are just some discussion ideas.
- Taxpayer issues. How to deal with upset or unruly taxpayers. How is the Taxpayer’s Rights and Responsibilities promulgated? What if an interpreter is needed? Handling out-of-scope issues – who can turn a taxpayer away?
- Public relations. How to publicize service in area?

• **<u>Return Management.</u>** Local Coordinators specify how they want returns prepared, recorded and tracked. Topics in this area could include:

  - Finishing the return. What are the steps after all the tax data has been entered? How is the return marked for review? What tags are assigned? Should there be additional choices for tags? How are the questions at the end of the return being answered? Are there additional questions that should be added?
  - Return Tracking. Is there a “paper trail” such as a Site Activity Log? Is there a central log or does each Counselor maintain a separate log?
  - Returns on Hold. How are holds recorded and tracked? Do taxpayers receive any information on what they need to do to complete the return?
  - ERO procedures. How are returns tracked through to transmitting? Transmission upon completion at the site or in one batch later after the site closes? Who transmits?
  - Rejects. How are they corrected and tracked, including communication with the affected taxpayer and the Counselor who prepared the return?
  - Taxpayer ID and SSN verification. What is acceptable? LC exceptions/approval?

- Bank Information. What is acceptable documentation for taxpayer bank information? Are there exceptions, if so how are they handled?
- Form 8879 signatures. What procedures are in place if both spouses cannot be present to sign the 8879?
- Paper Returns. What are acceptable circumstances for preparing a paper return? Does/should it require LC approval?
- Return Notes. What types of things should result in a note on the return?
- Print packages. What control can LC have over the print package at the site?
- Taxpayer documents. Is information added to outside of Tax-Aide envelope? Is paper copy of return clearly marked as a Copy?

- **Advanced Tax Topics.** There are several tax topics that are not presented to new Volunteers or sometimes even the less experienced Counselors. LCs need to have an identified Master Counselor capable of helping their Volunteers with advanced, unusual, or seldom seen tax topics. The LC Workshop is an opportunity to discuss these topics and to provide some hands on exposure for the certified LC and other Master Counselors. Exercises can be designed to add these tax topics to returns that have already been prepared during their certification process. This can be a separate training session if a majority of LCs are not certified Counselors or the Identified Master Counselor. Advanced tax topics can be tailored to address those items that may be most likely to occur at each district and may include:
  - Schedule K-1 including scope discussion
  - State Income Tax Refund (for states with no income tax)
  - Complex broker statements including adjustments such as wash sales and how to handle summations of multiple transactions
  - Lump sum Social Security payments
  - In-Scope Rents and Royalties
  - Sale of assets inherited in 2010
  - Foreclosures/sale of primary residence
  - Cancellation of debt including insolvency determination discussion
  - Long term care and accelerated death benefits
  - Foreign Social Security benefits
  - Nondeductible IRA Contributions
  - Health Savings Accounts
  - Non cash charitable contributions >$500

- Residential Energy Credits including discussion of documentation necessary to verify IRS requirements
- Repayment of First Time Home Buyer Credit, especially in case of married couples or if the home has been disposed of or converted to rental property
- Amended returns
- Power of Attorney
- Injured Spouse including a discussion of income and credit allocation
- Teenager income
- Medicare Waiver – Difficulty of Care payments
- EIC Disallowance in a prior year
- Advanced ACA issues including the unaffordability exemption

Local Coordinator training is best facilitated in a workshop format with a variety of training formats. Presentations, open discussions, exercises, and breakout groups can all be used to make the workshop both effective and interesting. A sample agenda is attached.

Local Coordinator Training Sample Agenda

8:30-08:45	Welcome/Workshop Overview
8:45-9:00	What's New –Tax Law and Software Updates
9:00-10:30	Admin, Policies, and Procedures presentation and discussion (Note 1)
10:30-10:45	Break
10:45-11:45	Site Management Presentation and roundtable discussion (Note 2)
11:45-12:30	Technology Issues (Site set-up, computer security, etc.)
12:30-1:00	Lunch
1:00-1:45	ERO Procedures and Return Management best practices discussion
1:45-3:00	Advanced Tax Topic Exercises (Note 3)
3:00-3:15	Break
3:15-4:00	Advanced Tax Topic Exercises (cont.) – Wrap-up

Note 1: LCs can be required to review the LC Site Policies and Procedures PowerPoint Presentation prior to attending the workshop. Questions and concerns can then be addressed during this session. Additional topics can include review of the Portal, OSHC, IRS Site reviews etc.

Note 2: The DC can promulgate a list of topics as a read ahead and ask LCs to be prepared to discuss best practices at their site. In some cases, the DC may want to set district policy for certain site management issues.

Note 3: If local "How to" Guides have been developed then these can be distributed as pre-reads for the workshop and Master Counselors can be ready to ask questions. Selected topics can then be addressed by having the Master Counselors work through examples using the software and previously completed exercises. For example, a previously completed MFJ return could be modified by explaining that a spouse is concerned that the refund will be offset by the other spouse's unpaid child support so that an Injured Spouse Form can be added. Another return can be amended by adding a complicated broker statement which was just received by the taxpayer.

Sample Local Coordinator To-Do List

Before season:

- Verify site availability
- Confirm preparation days and hours and appointment process with site personnel
- Confirm site set up including power, Internet access and any necessary privacy arrangements, e.g., movable partitions, with site personnel

Fall:

- Receive and verify IRS CAPS Email Order form.
- Receive training schedule and information from TRC
- Arrange for software order with TC

November:

- New software becomes available
- Deactivate all users except DC and yourself to prevent inadvertent training on site

December:

- Receive and distribute training materials to volunteers per district procedures
- Place orders:
  - AARP: order through Portal
    - Taxpayer envelopes (tax records)
    - Posters (D-143 and C2467 required)
    - Taxpayer Responsibilities laminate
  - IRS: order using CAPS email form:
    - Form 13614C Intake and Interview Sheet
    - 1040 instructions
  - State: order per state procedures
    - State instructions
    - State Envelopes
    - Other?
- Plan publicity campaign and order materials from Portal

January:

- Verify site information on Portal: start and end dates, days and times, address and phone, ERO
- Attend training and complete certification (if applicable), and attend LC training
- Adjust site information on TaxSlayer for your site.

- Pick up computers from TC
- Get volunteer assignments. Activate your users and assign roles.
- Obtain supplies: paper, toner, mailing envelopes, labels, *COPY* stamps
- Prepare IRS and state mailing labels

Late Jan:

- Set up site and test equipment (coordinate with TC if need assistance)
- Train Client Facilitator(s)
- Brief/train your volunteers on site procedures and make volunteer schedule
- Verify required posters, supplies, labels and paper (if not supplied by site)
- Finalize set up for users, print sets, routers, printers
- Prepare list of emergency contacts for all volunteers (info in Portal)
- Prepare list of certifications for all volunteers who might work at site
- Assemble notebook of CyberTax Alerts, other information needed at site

Throughout season:

- Manage volunteer schedule and adjust site schedule to accommodate demand
- Ensure all volunteers are up-to-date on CyberTax and other alerts
- Update site activity on Portal
- Resolve problems
- Develop a succession plan

After April 15:

- Attend end of season meeting with issues and suggestions for next year
- Secure returns by moving to your user name and deactivating all other users
- Turn in computers identifying any problems
- Submit/approve expense reports
- Send Thank You to counselors and site