

AARP FOUNDATION TAX-AIDE

Volunteer Training Manual for Client Facilitators

Greeting, Interviewing and Screening
Before Preparing Federal Tax Returns

2013-2014

Given to _____

Direct any comments or suggestions to AARP Foundation Tax-Aide National Office

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INTRODUCTION

This manual has been developed to provide in-depth information and resources to AARP Foundation Tax-Aide volunteers who serve as Client Facilitators (CF). It will be helpful during training sessions and useful as a reference tool for CF volunteers at sites.

This manual has been developed by an Ad Hoc Committee of Volunteers under the direction of AARP Foundation Tax-Aide National Office staff. The committee was formed due to the IRS Certification changes implemented for TY2013. Under these changes, AARP Foundation Tax-Aide Volunteers will need to pass two tests instead of four in order to be certified by IRS to prepare returns as Counselors. The first test is the Volunteer Standards of Conduct (VSOC) test and the second is the Advanced Tax Law test. The VSOC test has been expanded to cover some of the subject matter previously covered in the Basic Tax Law test (such as basic information on screening/interviewing taxpayers). Consequently, a CF volunteer who passes only the VSOC test can do more than “greet” taxpayers.

In this manual the Client Facilitator role has been expanded into two levels:

1. Client Facilitator 1 (CF1) – Greeter - This role is the traditional “greeter” employed at many sites
2. Client Facilitator 2 (CF2) – Interviewer – This role adds on to the Greeter role and trains the volunteer to interview and assist taxpayers in completing the Intake & Interview Sheet thoroughly, and to perform some basic screening of the taxpayer to assure the return is in scope.

Note: This manual is not designed to cover tax law issues or the skills of preparing and reviewing returns. Those subjects are covered extensively in counselor training materials.

Training in this manual covers Phase 1, 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 in TaxWise by a certified Counselor. Training for Phase 2, the period of time from when the Counselor begins to prepare the return to the time when the return is ready to be filed, is covered in other program training materials provided to Counselors. This manual, along with other program training materials should be used in conjunction with each other, and in conjunction with Pub 4012, Volunteer Resource Guide, provided by the IRS.

Counselors must be trained and be familiar with all the material in this manual and will perform these tasks at sites where there is no CF. They receive training on this material at the regularly scheduled training classes for counselors. An effective interview of taxpayers and focus on the

Intake & Interview sheet before using the tax software is essential to preparing quality, accurate returns. Assuring that we have all the information from the taxpayer necessary to prepare the return and to determine whether a return is going to be started in TaxWise will save time for both taxpayers and Counselors. Inconvenience to taxpayers who have waited around to see a Counselor only to find they are missing something and the return can't be started will be minimized.

This manual has 3 sections:

- Basic training for CF1 and CF2
- Training for CF1 role
- Training for CF2 role

Glossary

AARP Foundation

A non-profit 501 (c) organization and SPEC partner that operates the nationwide Tax-Aide network of VITA/TCE sites, which primarily serve seniors.

ACK Acknowledgement file showing accepted, duplicated or rejected returns.

AGI Adjusted Gross Income

AMT Alternative Minimum Tax

AOTC American Opportunity Tax Credit, formerly HOPE Education Credit

CCH Consumers Clearing House - publisher of TaxWise

CF Client Facilitator

COD Cancellation of Debt

COU Tax-Aide volunteer; certified Counselor preparing returns

DC District Coordinator (The individual responsible for all volunteers and sites in a district)

DCN Declaration Control Number (Number assigned to an electronic tax return when it is batched for transmission the Service Bureau or the IRS. DCN is printed at the top of the 8879 and includes the EFIN in conjunction with identification).

DCR Declaration Control Report (Report compiled before each transmission of returns.)

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.

EIN Employer (Tax) Identification Number (The federal ID number for processing employer payroll information.)

ERO Electronic Return Originator (Counselor who performs the tasks related to electronic filing of returns.)

FAST Free Assisted Self-Service Tax Preparation, a Facilitated Self-Assistance VITA/TCE site

HSA Health Savings Account

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.)

MeF	Modernized e-File - replacement of current IRS tax return filing technology with a modernized internet-based electronic filing platform.
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.
OPM	Office of Personnel Management (federal agency which pays government pensions)
PAB	Private Activity Bond
POA	Power of Attorney
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.
RTN	Routing Transit Number (Nine-digit number assigned by the Federal Reserve to uniquely identify a bank)
SC	State Coordinator (Individual responsible for all Tax-Aide activity and volunteers in the state/split-state)
SIDN	Site Identification Number (A unique seven digit number starting with "S" assigned to each physical site operated by Tax-Aide)
Site	A physical Tax-Aide service provider location
SP	Spouse of taxpayer
SPEC	The IRS Stakeholder Partnerships Education and Communication division
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. AARP Foundation Tax-Aide has both TCE and VITA (see below for definition) designated sites.
TCS	State Technology Specialist
TIGTA	Treasury Inspector General for Tax Administration - Agency of the US Department of Treasury that provides oversight of IRS activities.
TP	Taxpayer
TW	TaxWise software for preparing returns
TWD	The desktop version of the TaxWise software
TWO	The online version of the TaxWise software
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.
AARP Foundation Tax-Aide has both VITA and TCE sites.

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 *Cybertax*, which are emailed to all Tax-Aide volunteers and then posted on the Volunteer ShareNet to be accessed electronically.

BASIC TRAINING FOR CF1 AND CF2

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 tax information so that the Counselor can accurately prepare the return in TaxWise. Often the taxpayer will bring in a stack of envelopes that they may not have even opened, and which 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. Quality Site Requirements
2. Resources available at the site
3. Interviewing skills
4. Tax-Aide In and Out of Scope
5. Return Preparation Basics

Training Area 1 – 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 QSR 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**

As a CF your role at your site in meeting these requirements follows:

QSR 1 - Volunteer Certification

Annually, **all volunteers** are required to complete the Volunteer Standards of Conduct (VSOC) training and pass the VSOC test with a score of 80% or higher, prior to working at a Tax-Aide site. Volunteers who will assist in the preparation of returns must also pass the Advanced level of tax law certification before they can work at a site.

All volunteers are required to annually complete awareness training on the Intake/Interview & Quality Review Process which has been embedded into the Tax-Aide training program, including this manual.

Client Facilitators, who do not provide assistance with tax law-related issues, do not have to certify in tax law. Conversely, volunteers who are not certified in tax law must not provide assistance with tax law-related issues.

Part III contains the TP Income information:

Page 2

Yes	No	Unsure	Check appropriate box for each question in each section
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 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?
<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) Distribution 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, etc.) (Forms W-2G) Specify <input type="text"/>

Part IV contains the Taxpayer Expenses information:

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay			
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony? 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="text"/> IRA (A) <input type="text"/> Roth IRA (B) <input type="text"/> 401K (B) <input type="text"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) 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?

Part V contains the TP Life Events information that could impact their return:

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. (COD) 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 (COD) 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) Pay any student loan interest? (Form 1098-E)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (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"/>	10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Part VI contains additional information:

Part VI – Additional Information and Questions Related to the Preparation of Your Return		
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 <input type="checkbox"/> You <input type="checkbox"/> Spouse		
If you are due a refund, would you like		
Direct deposit <input type="checkbox"/> Yes <input type="checkbox"/> No	To purchase U.S. Savings Bonds <input type="checkbox"/> Yes <input type="checkbox"/> No	To split your refund between different accounts <input type="checkbox"/> Yes <input type="checkbox"/> No
If you have a balance due, would you like to make a payment directly from your bank account? <input type="checkbox"/> Yes <input type="checkbox"/> 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.		
Other than English, what language is spoken in your home? _____		<input type="checkbox"/> Prefer not to answer
Are you or a member of your household considered disabled? <input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Prefer not to answer
Catalog Number 52121E		Form 13614-C (Rev. 10-2013)

In addition, all source documents are required to be reviewed and verified with the taxpayer.

Volunteers are required to request proof of identity (photo ID) for all taxpayers and spouses, Social Security cards for all persons reported on the return, and all Forms W-2, Forms 1099, Forms 1098, and any other documents needed to prepare an accurate tax return. The certified volunteer should effectively take advantage of the taxpayer interview by asking questions and confirming information provided. Having a conversation with the taxpayer can also help identify other possible issues that may have been missed that could potentially affect the return.

Note: All Tax-Aide volunteers are required to exercise due diligence. This means, as a volunteer, you are required to do your part to ensure the information on the return is correct and complete. Doing your part includes confirming a taxpayers (and spouse if applicable) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

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*.

In addition, if a volunteer is not comfortable with the completeness or accuracy of the information provided by a taxpayer, they are not obligated to prepare the tax return. If you as CF 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.

Note that 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 Policy Manual and other sections of this manual for further information.

QSR 3 - Quality Review Process

Refer to **4012 Tab K-10**. 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:

Part VII – IRS Certified Volunteer Quality Reviewer Section
Review the tax return with the taxpayer to promote accuracy.
1. Taxpayer (and Spouse's) identity verified with a photo ID.
2. The volunteer return preparer/ quality reviewer are certified to prepare/review this return.
3. All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
4. The information on pages one and two was correctly addressed and transferred to the return.
5. Names, SSNs , ITINs , and EINs , were verified and correctly transferred to the return.
6. Filing status was verified and correct.
7. Personal and Dependency Exemptions are entered correctly on the return.
8. All Income (<i>including income with or without source documents</i>) checked "yes" in part III was correctly transferred to the tax return.

9. Adjustments are correct.
10. Standard, Additional or Itemized Deductions are correct.
11. All credits are correctly reported.
12. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
13. Direct Deposit/Debit and checking/saving account numbers are correct.
14. SIDN is correct on the return.
15. The taxpayer(s) was advised that they are responsible for the information on their return.

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. CF1 and CF2 should not quality review any return unless they are also certified in tax law.

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:

- Publication 4012, Volunteer Resource Guide
- Publication 17, Your Federal Income Tax for Individuals

Local Coordinators are required to have a process in place to ensure all Volunteer Tax Alerts (generally contained within AARP Cyber Tax Messages, have been reviewed by all volunteers. 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

Refer to **4012 Tab Volunteer Standards of Conduct**. Before a volunteer (including local coordinators, certified volunteer preparers, quality reviewers, greeters, screeners, and client facilitators) can work at a Tax-Aide site, they 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 or solicit donations for federal or state tax return preparation.
- Not solicit business from taxpayers I assist or use the knowledge I gained (their information) about them for any direct or indirect personal benefit for me or any other specific individual.
- Not 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 Program.
- 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 ShareNet). 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 *Operational Guidelines*. 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.

This is not a function of the CF.

QSR 7 - Title VI Information is provided to All Taxpayers

Refer to **4012 Tab 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 or provided to taxpayers at all Tax-Aide sites.

The poster is required to be provided 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 area where taxes are being prepared, at the sign-in area, or 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 because the CF may be the only AARP Foundation volunteer to talk to Taxpayer if it is determined that the site cannot prepare the return. The CF should advise the LC or Shift Coordinator immediately if there is a complaint.

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.

This is not a function of the CF.

QSR 9 - Correct Electronic Filing Identification Number (EFIN)

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

This is not a function of the CF.

QSR 10 - Security, Privacy & Confidentiality

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

Security, Privacy and Confidentiality Guidelines: The *Tax-Aide Policy 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 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 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. For example, there may be limited situations where an exception may apply to a person with a disability, the elderly, or other unique circumstances. This exception to the rule does not include taxpayers known to the site or returning taxpayers.
- 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 validating Social Security numbers.

Training Area 2 – Resources Available on Site

In addition to Form 13614-C Intake/Interview & Quality Review Sheet (I&I), Pub 4012, Pub 17, Tax Alerts, and poster D143 posted clearly, all referenced in the QSR previously, the CF should assist the LC to assure that the following resources are also available at the site:

Required at site:

(These items can be ordered from the Volunteer Portal or downloaded from the ShareNet)

- 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)
- Taxpayer Envelopes (note that envelopes change annually, and the prior year's envelopes should not be used)
- AARP Foundation Tax-Aide In and Out of Scope Information
 - Short Version Poster (Post one clearly and show to taxpayer if issue arises)
 - Long Version Document (See Appendix I) for referral by the LC and Counselors

Other Useful Information to have at site:

- Pub 4012 Tab P-2 to 5.
- Pub 4012 Tab Contact Information for Volunteers
- Essential Information: IRS Telephone Numbers
- IRS Guide to Identity Theft (Refer also to 4012 Tab P-1)
- Current tax year calendar
- List of nearby Tax-Aide Sites (can also be accessed electronically at www.aarp.org)
- Nearby VITA or other volunteer program tax sites
- City map for locating other sites, SS offices, etc.
- Information on free online tax preparation sites (can be accessed at www.irs.gov)
- IRS Form W-7 Individual Taxpayer Identification Number
- IRS Form 9452 Filing Assistance Program
- IRS Form 4506-T Request for Transcript of Tax Return
- IRS Form 4868 Application for Automatic Extension of Time
- State Tax information, as applicable

Training Area 3 – 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, 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:

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

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

Training Area 4 – Tax-Aide Out of Scope

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

- Out of Scope Poster (OOS Poster)
- AARP Foundation Tax-Aide Scope Chart – Refer to Appendix I.

Both of these documents are located on the ShareNet 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 manual 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 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.

As stated in the Volunteer Standards of Professionalism, it is important that volunteers not discriminate based on race, nationality, gender, disability, sexual orientation, gender identity or religion. Tax-Aide volunteers who determine that they are unable to assist all taxpayers equally without discrimination are by definition unable to comply with the AARP Foundation Standards of Professionalism and IRS Code of Conduct. It is never acceptable to “work-around” this issue by not assigning taxpayers or tax issues to volunteers who are not willing to prepare certain types of returns. For further guidance on this issue, talk with your LC or Shift Coordinator and refer to Tax-Aide Policy and Procedure manuals and training materials.

Training Area 5 – Return Preparation Basics

Refer to **4012 Tab Basic Steps in Preparing a Tax Return Using TaxWise**. After determining that the I&I is complete (see other sections), the CF will pass the Taxpayer to a Counselor, who is a volunteer certified in tax law, to prepare the return. The Counselor is responsible for transferring all the information the Taxpayer entered on the I&I, as modified through your interview, 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 has been 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 program used by the IRS is TaxWise (TW). The IRS funds a third party, CCH Small Firms Services, to provide the sophisticated program to IRS for use by IRS sponsored volunteer tax preparation services such as Tax-Aide.

TW 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.

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.

Taxpayer Information

Form 1040 Department of the Treasury—Internal Revenue Service (99) 2012 U.S. Individual Income Tax Return		OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2012, or other tax year beginning _____, 2012, ending _____, 20		See separate instructions.	
Your first name and initial	Last name	Your social security number	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see Instructions.		Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see Instructions).			
Foreign country name		Foreign province/state/county	Foreign postal code
Filing Status		Presidential Election Campaign	
1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶		4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶	
Check only one box.		5 <input type="checkbox"/> Qualifying widow(er) with dependent child	
Exemptions		Boxes checked on 6a and 6b	
6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.		No. of children on 6c who:	
b <input type="checkbox"/> Spouse		<input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see instructions)	
c Dependents:		Dependents on 6c not entered above	
(f) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you
			(4) <input type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>		Add numbers on lines above ▶	
d Total number of exemptions claimed			

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

Income

Income		7	7
7 Wages, salaries, tips, etc. Attach Form(s) W-2			
8a Taxable interest. Attach Schedule B if required		8a	
b Tax-exempt interest. Do not include on line 8a		8b	
9a Ordinary dividends. Attach Schedule B if required		9a	
b Qualified dividends		9b	
10 Taxable refunds, credits, or offsets of state and local income taxes		10	
11 Alimony received		11	
12 Business income or (loss). Attach Schedule C or C-EZ		12	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>		13	
14 Other gains or (losses). Attach Form 4797		14	
15a IRA distributions		15a	b Taxable amount
16a Pensions and annuities		16a	b Taxable amount
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18 Farm income or (loss). Attach Schedule F		18	
19 Unemployment compensation		19	
20a Social security benefits		20a	b Taxable amount
21 Other income. List type and amount		21	
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶		22	

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

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

Adjusted Gross Income	23	Educator expenses	23				
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24				
	25	Health savings account deduction. Attach Form 8889	25				
	26	Moving expenses. Attach Form 3903	26				
	27	Deductible part of self-employment tax. Attach Schedule SE	27				
	28	Self-employed SEP, SIMPLE, and qualified plans	28				
	29	Self-employed health insurance deduction	29				
	30	Penalty on early withdrawal of savings	30				
	31a	Alimony paid b Recipient's SSN ▶	31a				
	32	IRA deduction	32				
	33	Student loan interest deduction	33				
	34	Tuition and fees. Attach Form 8917	34				
	35	Domestic production activities deduction. Attach Form 8903	35				
	36	Add lines 23 through 35	36				
	37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37				

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2012)

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

- 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

Form 1040 (2012)		Page 2	
Tax and Credits	38	Amount from line 37 (adjusted gross income)	38
	39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. checked ▶ 39a	
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>	
Standard Deduction for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	41	Subtract line 40 from line 38	41
• All others: Single or Married filing separately, \$5,950	42	Exemptions. Multiply \$3,800 by the number on line 6d.	42
Married filing jointly or Qualifying widower, \$11,900	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43
Head of household, \$8,700	44	Tax (see instructions). Check if any from: <input type="checkbox"/> Form(s) 8814 <input type="checkbox"/> Form 4972 <input type="checkbox"/> 962 election	44
	45	Alternative minimum tax (see instructions). Attach Form 6251	45
	46	Add lines 44 and 45	46
	47	Foreign tax credit. Attach Form 1116 if required	47
	48	Credit for child and dependent care expenses. Attach Form 2441	48
	49	Education credits from Form 8863, line 19	49
	50	Retirement savings contributions credit. Attach Form 8880	50
	51	Child tax credit. Attach Schedule 8812, if required	51
	52	Residential energy credits. Attach Form 5695	52
	53	Other credits from Form: <input type="checkbox"/> 3800 <input type="checkbox"/> 8801 <input type="checkbox"/>	53
	54	Add lines 47 through 53. These are your total credits	54
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55

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

- 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 – 1098 T
- Line 50 – W-2 with “x” in retirement Plan box, receipts for IRA or Roth IRA contributions
- Line 51 – none
- Line 52 - receipts

Other Taxes

Other Taxes	56	Self-employment tax. Attach Schedule SE	56
	57	Unreported social security and Medicare tax from Form: <input type="checkbox"/> 4137 <input type="checkbox"/> 8919	57
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58
	59a	Household employment taxes from Schedule H	59a
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b
	60	Other taxes. Enter code(s) from instructions	60
	61	Add lines 55 through 60. This is your total tax	61

Payments

Payments	62	Federal income tax withheld from Forms W-2 and 1099	62
	63	2012 estimated tax payments and amount applied from 2011 return	63
	64a	Earned income credit (EIC)	64a
If you have a qualifying child, attach Schedule EIC.	b	Nontaxable combat pay election 64b	
	65	Additional child tax credit. Attach Schedule 8812	65
	66	American opportunity credit from Form 8863, line 8	66
	67	Reserved	67
	68	Amount paid with request for extension to file	68
	69	Excess social security and tier 1 RRTA tax withheld	69
	70	Credit for federal tax on fuels. Attach Form 4136	70
	71	Credits from Form: <input type="checkbox"/> 2439 <input type="checkbox"/> Rased <input type="checkbox"/> 8801 <input type="checkbox"/> 8885	71
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72

Taxpayer docs already listed include data for the Other Taxes and Payments sections of the 1040.

Completing the Return

Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	
Direct deposit? See instructions.	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
	75	Amount of line 73 you want applied to your 2013 estimated tax	75	
Amount You Owe	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
	77	Estimated tax penalty (see instructions)	77	

Line 74 – 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.

Training Area 5 – Site Safety for Taxpayers and Volunteers

The CF initial contact with the public, therefore at times you will encounter an unhappy to angry taxpayer. Usually you can reduce the tension by listening carefully to the taxpayer and showing respect for their time and concerns. 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.

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 (D-143) 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 ShareNet) to make sure that taxpayers understand what behavior is expected from them at sites. For more information, see other resources on the ShareNet.

CLIENT FACILITATOR 1 – GREETER

In addition to the information provided in the previous section, the volunteer that first comes in contact with the Taxpayer (whether CF1, CF2 or COU) must be trained on the following:

- Appointment schedule and Sign-In sheet knowledge
- Knowledge of acceptable ID and SS information
- The verbiage on the AARP Foundation Tax-Aide envelope and I&I

Sign-in Sheets and Appointments

Please note that some Tax-Aide sites take appointments only, some are only “walk-in” and some are a combination. The type of site will determine whether a Sign-In Sheets 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
2. CF or Counselor assists Taxpayer to complete Intake Sheet and organize paperwork
3. Properly certified Counselor prepares the return on the computer
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 client 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 he/she 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 both you and the taxpayer. 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.

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?” has become a larger problem 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 **photo ID** to prove who they are. The preferred document is a **driver’s license**.

Exceptions for requiring photo ID should only be made by the **Local Coordinator** under extreme circumstances and should not be the normal process at the site. For example, there may be limited situations where an exception may apply to a person with a disability, the elderly, or other unique circumstances. This exception to the rule does not include taxpayers known to the site or returning taxpayers. If you have a possible exception, advise your LC or Shift Coordinator to make the determination. This should be done promptly so as to avoid having the taxpayer wait unnecessarily.

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 is 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, **do not start the return**. Refer these situations to the LC or Shift Coordinator for resolution.

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. You should enter the ITIN on the return 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. You should enter the ATIN on the return 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.

AARP Foundation Tax-Aide Envelope and Intake Sheet

Some LC 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 site 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 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 consists of five parts:

- Front left - Where to find Tax-Aide help and basic information about the AARP Foundation
- Front right - Privacy Information
- Back left - Taxpayer Responsibilities & Instructions for mailing returns – Along with the Taxpayer Information and Responsibilities Sheet posted at the sign in area, and the upper right part of the I&I, 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 right - Next year's checklist of Information Needed
- Flap - AARP Discrimination Policy
- Survey

Note that the envelope can also be ordered in Spanish. 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.

CLIENT FACILITATOR 2 – INTERVIEWER

In addition to the roles of the CF1 discussed in the previous section, the following roles can also be performed by client facilitators who are encouraged by their LC to take on more responsibility than a “Greeter”:

- 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

Note that if a site does not have any volunteers in the CF2 role, the Counselors need to perform these activities before starting the return in TW.

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, along with pictures of the type of documents that the taxpayer might bring to the site.

1) ID Verification:

- **SS cards and photo IDs or acceptable alternate as discussed previously**
- **Form SSA-1099 Social Security statements (TP first, then SP)**
- **Form RRB-1099 Railroad Retirement statements (Blue, Social Security Equivalent)**

2) Income:

- Form W-2 from employers

a Employee's social security number		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and Initial Last name Suff.		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 state	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement

2013

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

- Brokerage statements

- Paper-clip 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

661112
 Final K-1 Amended K-1 OMB No. 1545-0022

Schedule K-1
(Form 1041)
Department of the Treasury
Internal Revenue Service

2012

For calendar year 2012,
or tax year beginning _____, 2012,
and ending _____, 20__

Part III Beneficiary's Share of Current Year Income,
Deductions, Credits, and Other Items

1	Interest income	11	Final year deductions
2a	Ordinary dividends		
2b	Qualified dividends		
3	Not short-term capital gain		
4a	Not long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Not rental real estate income		
8	Other rental income	13	Credits and credit recapture
9	Directly apportioned deductions		
		14	Other information
10	Estate tax deduction		

Beneficiary's Share of Income, Deductions, Credits, etc. ▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

B Estate's or trust's name

C Fiduciary's name, address, city, state, and ZIP code

D Check if Form 1041-T was filed and enter the date it was filed _____

E Check if this is the final Form 1041 for the estate or trust

Schedule K-1
(Form 1065)
Department of the Treasury
Internal Revenue Service

2012

For calendar year 2012, or tax
year beginning _____, 2012
ending _____, 2012

651112
OMB No. 1545-0099

Final K-1 Amended K-1

Partner's Share of Income, Deductions, Credits, etc.
▶ See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS Center where partnership filed return

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number

F Partner's name, address, city, state, and ZIP code

G General partner or LLC Limited partner or other LLC

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		

• Form 1099-INT interest statements

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112		
		1 Interest Income	<p>2013 Interest Income</p> <p>Form 1099-INT</p>		
		\$			
PAYER'S federal identification number		RECIPIENT'S identification number	<p>Copy B</p> <p>For Recipient</p> <p>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</p>		
		\$			
RECIPIENT'S name		4 Federal income tax withheld			5 Investment expenses
Street address (including apt. no.)		\$			\$
City or town, province or state, country, and ZIP or foreign postal code		6 Foreign tax paid	7 Foreign country or U.S. possession		
		\$			
Account number (see instructions)		8 Tax-exempt interest	9 Specified private activity bond interest		
		\$	\$		
		10 Tax-exempt bond CUSIP no.	11 State	12 State identification no.	
				13 State tax withheld	
				\$	
				\$	

Form 1099-INT

(keep for your records)

www.irs.gov/form1099int

Department of the Treasury - Internal Revenue Service

- Form 1099 OID

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Original Issue discount for 2013*	OMB No. 1545-0117		Original Issue Discount
		\$	2013		
		2 Other periodic interest			
PAYER'S federal identification number		\$	Form 1099-OID		Copy B For Recipient
		3 Early withdrawal penalty	4 Federal Income tax withheld		
RECIPIENT'S identification number		\$	\$		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name		5 Foreign tax paid	6 Foreign country or U.S. possession		
Street address (including apt. no.)		7 Description			
City or town, province or state, country, and ZIP or foreign postal code		8 Original Issue discount on U.S. Treasury obligations*			
Account number (see instructions)		\$	* This may not be the correct figure to report on your income tax return. See instructions on the back.		
		9 Investment expenses	12 State tax withheld		
		10 State	11 State identification no.	\$	
				\$	

Form 1099-OID

(keep for your records)

www.irs.gov/form1099oid

Department of the Treasury - Internal Revenue Service

- Seller-financed mortgage info
- Form 1099-DIV dividend statements

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110		2013	Dividends and Distributions
		\$				
		1b Qualified dividends	Form 1099-DIV			
PAYER'S federal identification number		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain		Copy 1 For State Tax Department	
		\$	\$			
RECIPIENT'S identification number		2c Section 1202 gain	2d Collectibles (28%) gain			
RECIPIENT'S name		\$	\$			
		3 Nondividend distributions	4 Federal income tax withheld			
Street address (including apt. no.)		\$	5 Investment expenses			
City or town, province or state, country, and ZIP or foreign postal code		6 Foreign tax paid	7 Foreign country or U.S. possession			
		\$				
		8 Cash liquidation distributions	9 Noncash liquidation distributions			
		\$	\$			
Account number (see instructions)		10 Exempt-interest dividends	11 Specified private activity bond interest dividends			
		\$	\$			
		12 State	13 State identification no.	14 State tax withheld		
		\$	\$	\$		

Form **1099-DIV** www.irs.gov/form1099div Department of the Treasury - Internal Revenue Service

• **Form 1099-MISC**

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115		Miscellaneous Income
		\$	2013		
		2 Royalties			
		\$	Form 1099-MISC		
		3 Other income	4 Federal income tax withheld		Copy B For Recipient
		\$	\$		
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments		
		\$	\$		
RECIPIENT'S name Street address (including apt. no.) City or town, province or state, country, and ZIP or foreign postal code		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		\$	\$		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
11 Foreign tax paid	12 Foreign country or U.S. possession		\$		
Account number (see instructions)		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
		\$	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.		18 State income
\$	\$	\$			\$
		\$			\$

Form **1099-MISC** (keep for your records) www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

• **Form 1099-K**

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		FILER'S federal identification no.	OMB No. 1545-2205		Payment Card and Third Party Network Transactions	
			2013			
		PAYEE'S taxpayer identification no.				
		Form 1099-K				
		1 Gross amount of payment card/third party network transactions	2 Merchant category code		Copy B For Payee	
		\$				
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		3 Number of payment transactions	4 Federal income tax withheld	
				\$	\$	
PAYEE'S name Street address (including apt. no.) City or town, province or state, country, and ZIP or foreign postal code		5a January	5b February		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.	
		\$	\$			
		5c March	5d April			\$
\$	\$		\$			
5e May	5f June		\$			
\$	\$		\$			
5g July	5h August		\$			
\$	\$		\$			
5i September	5j October		\$			
\$	\$		\$			
PSE'S name and telephone number	5k November		5l December			
	\$		\$			
Account number (see instructions)		6 State	7 State identification no.		8 State income tax withheld	
					\$	
					\$	

Form **1099-K** (Keep for your records) www.irs.gov/form1099k Department of the Treasury - Internal Revenue Service

- Business cash income and expenses
- Form 1099-B

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715 2013 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
		1b Date of acquisition		
		1c Type of gain or loss Short-term <input type="checkbox"/> Long-term <input type="checkbox"/>		
		1d Stock or other symbol	1e Quantity sold	
2a Stocks, bonds, etc.		Reported to IRS <input type="checkbox"/>	<input type="checkbox"/> Sales price <input type="checkbox"/> Sales price less commissions and option premiums	2b If box checked, loss based on amount in 2a is not allowed <input type="checkbox"/>
PAYER'S federal identification number	RECIPIENT'S identification number	3 Cost or other basis \$		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name		4 Federal income tax withheld \$		
Street address (including apt. no.)		5 Wash sale loss disallowed \$		
City, state, and ZIP code		6 Checked if: a <input type="checkbox"/> Noncovered security b <input type="checkbox"/> Basis reported to IRS		
Account number (see instructions)		7 Bartering \$		
2nd TIN not <input type="checkbox"/>		8 Description		
CUSIP number		9 Profit or (loss) realized in 2013 on closed contracts \$	10 Unrealized profit or (loss) on open contracts—12/31/2012 \$	13 State
		11 Unrealized profit or (loss) on open contracts—12/31/2013 \$	12 Aggregate profit or (loss) on contracts \$	14 State identification no.
				15 State tax withheld \$

Form **1099-B** (keep for your records) Department of the Treasury - Internal Revenue Service

- Form 1099 S

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		1 Date of closing	OMB No. 1545-0997 2013 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$		
		3 Address or legal description		
FILER'S federal identification number	TRANSFEROR'S identification number			Copy B For Transferor This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
TRANSFEROR'S name		4 Transferor received or will receive property or services as part of the consideration (if checked) <input type="checkbox"/>		
Street address (including apt. no.)		5 Buyer's part of real estate tax \$		
City or town, province or state, country, and ZIP or foreign postal code				
Account or escrow number (see instructions)				

Form **1099-S** (keep for your records) www.irs.gov/form1099s Department of the Treasury - Internal Revenue Service

- 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

LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877 2013 Form 1099-A		Acquisition or Abandonment of Secured Property Copy B For Borrower This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
LENDER'S federal identification number	BORROWER'S identification number			
BORROWER'S name		3	4 Fair market value of property \$	
Street address (including apt. no.)			5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>	
City or town, province or state, country, and ZIP or foreign postal code		6 Description of property		
Account number (see instructions)				
Form 1099-A (keep for your records)		www.irs.gov/form1099a		Department of the Treasury - Internal Revenue Service

CREDITOR'S name, street address, city or town, province or state, country, ZIP, or foreign postal code, and telephone no.		OMB No. 1545-1424 2013 Form 1099-C		Cancellation of Debt Copy B For Debtor This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
1 Date of identifiable event				
CREDITOR'S federal identification number	DEBTOR'S identification number	4 Debt description		
DEBTOR'S name		5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
Street address (including apt. no.)		6 Identifiable event code		
City or town, province or state, country, and ZIP or foreign postal code		7 Fair market value of property \$		
Account number (see instructions)				
Form 1099-C (keep for your records)		www.irs.gov/form1099c		Department of the Treasury - Internal Revenue Service

- Form 1099-R from pension plans and IRA accounts

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Gross distribution \$ _____ 2a Taxable amount \$ _____		OMB No. 1545-0119 2013 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number	RECIPIENT'S identification number	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		3 Capital gain (included in box 2a) \$ _____	
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums \$ _____		6 Net unrealized appreciation in employer's securities \$ _____	
Street address (including apt. no.)		7 Distribution code(s) _____	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ _____ %	
City or town, province or state, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions \$ _____	
10 Amount allocable to IRR within 5 years \$ _____	11 1st year of desig. Roth contrib.	12 State tax withheld \$ _____		13 State/Payer's state no.	14 State distribution \$ _____
Account number (see instructions)		15 Local tax withheld \$ _____		16 Name of locality	17 Local distribution \$ _____

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

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

- Form 1099-G for Unemployment

PAYER'S name, street address, city or town, province or state, country, ZIP, or foreign postal code, and telephone no.		1 Unemployment compensation \$ _____ 2 State or local income tax refunds, credits, or offsets \$ _____		OMB No. 1545-0120 2013 Form 1099-G	Certain Government Payments Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year		4 Federal income tax withheld \$ _____	
RECIPIENT'S name		5 RTAA payments \$ _____		6 Taxable grants \$ _____	
Street address (including apt. no.)		7 Agriculture payments \$ _____		8 If checked, box 2 is trade or business income <input type="checkbox"/>	
City or town, province or state, country, and ZIP or foreign postal code		9 Market gain \$ _____		10a State 10b State identification no.	
Account number (see instructions)				11 State income tax withheld \$ _____	

Form **1099-G** (keep for your records) www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service

- 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)

3) Adjustments and Deductions:

- Forms 5498-SA, 1099-SA for HAS

TRUSTEE'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2013 and 2014 for 2013 \$ 2 Total contributions made in 2013 \$		OMB No. 1545-1518 2013 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information Copy B For Participant The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2014 for 2013 \$			
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$		
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City or town, province or state, country, and ZIP or foreign postal code					
Account number (see instructions)					
Form 5498-SA		(keep for your records)		www.irs.gov/form5498sa	Department of the Treasury - Internal Revenue Service

TRUSTEE'S/PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number				OMB No. 1545-1517 2013 Form 1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA Copy B For Recipient This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$		
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$		
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City or town, province or state, country, and ZIP or foreign postal code					
Account number (see instructions)					
Form 1099-SA		(keep for your records)		www.irs.gov/form1099sa	Department of the Treasury - Internal Revenue Service

- **Form 1098-E for Student Interest paid**

RECIPIENT'S/LENDER'S name, address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576	2013 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S federal identification no.	BORROWER'S social security number			
BORROWER'S name		1 Student loan interest received by lender		Copy B For Borrower <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.</small>
Street address (including apt. no.)		\$		
City or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>		
Form 1098-E		(keep for your records)		www.irs.gov/form1098e Department of the Treasury - Internal Revenue Service

- **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**

RECIPIENT'S/LENDER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901 2013 Form 1098	Mortgage Interest Statement
RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	Copy B For Payer/Borrower The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.	
PAYER'S/BORROWER'S name		2 Points paid on purchase of principal residence \$		
Street address (including apt. no.)		3 Refund of overpaid interest \$		
City or town, province or state, country, and ZIP or foreign postal code		4 Mortgage insurance premiums \$		
Account number (see instructions)		5		
Form 1098 (keep for your records)		www.irs.gov/form1098		Department of the Treasury - Internal Revenue Service

- 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 expenses**
- **Form 1098-T for Education expenses**

FILER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2013 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses \$		
FILER'S federal identification no.	STUDENT'S social security number	3 If this box is checked, your educational institution has changed its reporting method for 2013 <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2014 <input type="checkbox"/>	
City or town, province or state, country, and ZIP or foreign postal code				
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$	
Form 1098-T (keep for your records)		www.irs.gov/form1098t		Department of the Treasury - Internal Revenue Service

- **Form 1099 Q**

PAYER'S/TRUSTEE'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Gross distribution	OMB No. 1545-1760 2013 Form 1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)
		\$		
PAYER'S/TRUSTEE'S federal identification no.		2 Earnings	Form 1099-Q	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		\$		
RECIPIENT'S social security number		3 Basis	4 Trustee-to-trustee transfer <input type="checkbox"/>	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>	
Street address (including apt. no.)		If the fair market value (FMV) is shown below, see Pub. 970 , Tax Benefits for Education, for how to figure earnings.		
City or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-Q** (keep for your records) www.irs.gov/form1099q Department of the Treasury - Internal Revenue Service

- **Child/Dependent care expenses**
- **Retirement contributions**

TRUSTEE'S or ISSUER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 IRA contributions (other than amounts in boxes 2-4, 8-10, 13a, and 14a)	OMB No. 1545-0747 2013 Form 5498	IRA Contribution Information
		\$		
TRUSTEE'S or ISSUER'S federal identification no.		2 Rollover contributions	Form 5498	Copy B For Participant This information is being furnished to the Internal Revenue Service.
		\$		
PARTICIPANT'S social security number		3 Roth IRA conversion amount	4 Recharacterized contributions	Copy B For Participant This information is being furnished to the Internal Revenue Service.
PARTICIPANT'S name		5 Fair market value of account	6 Life insurance cost included in box 1	
Street address (including apt. no.)		7 IRA <input type="checkbox"/> SEP <input type="checkbox"/> SIMPLE <input type="checkbox"/> Roth IRA <input type="checkbox"/>	8 SEP contributions	
City or town, province or state, country, and ZIP or foreign postal code		9 SIMPLE contributions	10 Roth IRA contributions	
Account number (see instructions)		11 If checked, required minimum distribution for 2014 <input type="checkbox"/>	12a RMD date	12b RMD amount
			\$	\$
		13a Postponed contribution	13b Year	13c Code
		\$		
		14a Repayments	14b Code	
		\$		

Form **5498** (keep for your records) www.irs.gov/form5498 Department of the Treasury - Internal Revenue Service

- **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. Highlight these items on the I&I form to help ensure that they are not overlooked by the counselor and Quality Reviewer.
- Highlight unusual items on the I&I to help ensure they are not overlooked by the Counselor and the Quality Reviewer.
- DO NOT RETURN any “unneeded” items to the Taxpayer. Paper-clip them together at the bottom of the Taxpayer docs so the Counselor and QR can confirm they are actually not pertinent to the return.
- If the taxpayer has a list of numbers that is not totaled, use a calculator to compute the total if you have time, or ask the taxpayer to do so.

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

Refer to **4012 Tab Form 13614-C**. First, review the I&I Sheet and CONFIRM AND CLARIFY all answers to every question.

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?
- Are the Social Security number(s) on the papers they brought for people on the return?
- 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? How much?
- Was alimony paid? How much? Is the name and SSN of the recipient given?
- If they have **ANY** brokerage statements, is the cost basis for each sale available?
- 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?
- If the TP has brought a check or stub that shows a payment from an insurance company (medical or otherwise), is there an IRS form from that company showing the same amount? Ask probing questions to determine the reason for the payment, and consult the LC to determine if it is taxable income.
- Did the TP make estimated tax payments during the year? How much and when?

Verify accuracy of documents/receipts provided by the Taxpayer.

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.

Highlight or circle items or amounts that the Taxpayer put on I&I but which do not have accompanying documents. This will remind the Counselor to enter those amounts on the 1040.

Examples are alimony received, cash income, estimated taxes paid, interest received without a 1099 Int, etc.

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.

Do not ignore any information provided to, or learned by you. Once the Taxpayer mentions something, you must account for it 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, determine if there are any documents that are included on the OOS lists given previously.

If anything is OOS, then the return can’t be prepared at the site. Ask the LC or Shift Coordinator to discuss with the Taxpayer what their options are to get their return prepared. There might be a free tax clinic in the area, or an IRS office that will assist. Often the taxpayer must be told that a professional tax preparer is the only 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 that there are no OOS issues, you are now ready to turn the Taxpayer package over to a Counselor to prepare the return on the software.

If the Taxpayer has Health Savings Account or Cancellation of Debt, 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.

Recordkeeping

Depending upon the needs of the site, the LC may request that the CF assist with other duties, including 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 Taxpayer 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 impacts the IRS funding.
- The LC may also ask the CF to maintain the ERP Activity Log and will provide training.
- 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 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 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 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.
- 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) and Cancellation of Debt (COD) or to do amended returns for prior years. If the taxpayer's return requires these forms, 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.
- Be aware that some sites are participating in a national pilot program which will give taxpayers a focused message about contributing to the support of the program. These sites will have specific envelopes to hand out to taxpayers and signage announcing the opportunity to taxpayers. If your site is included in this pilot then you will receive specific training from your LC or Shift Coordinator.

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 sending an email to the National Office at taxaide@aarp.org.

APPENDIX I – OUT OF SCOPE

The chart on the following pages contains detailed information on what tax topics and forms 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. Do not assume that you understand the chart and can advise a taxpayer if their return can be completed at the site. Always consult with the LC, site supervisor or Counselor preparing the return for the final determination as to whether a tax issue or form is In-scope.

Note that this chart can change on an annual basis, so check the Volunteer ShareNet for updates.

AARP Foundation Tax-Aide helps low and moderate income taxpayers, with special attention to those 60 and older. Volunteers are trained to assist in filing Form 1040 and certain other schedules and forms. Under the Volunteer Protection Act (VPA), AARP Foundation Tax-Aide volunteers must stay within the scope of the program and prepare only returns for which they have been training and certified. Any Counselor who feels they do not have adequate training or knowledge should seek assistance from the LC (Local Coordinator).

The list below covers topics that volunteers certified through the advanced level are trained to do under the guidelines of the program. When using the list, please note that neither column 3 or 4 stand alone. They must be used together because a description in column 4 may include topics or certification levels which affect whether counselors can or cannot prepare the return under the VPA. The header further defines information in the two columns.

☼ Denotes the title of the line, box or form.

F(orm) S(chedule) #	L(ine) B(ox) #	IN SCOPE YES NO	Column 3: Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope. Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.
F 1040		Yes	In scope except for: <ul style="list-style-type: none"> •Filing Status: Box 3-MFS taxpayers in community property states (listed on Main Information Sheet, Filing Status and Exemptions) unless volunteer is trained in community property tax law & trained to F 8958 •Taxpayers who are not certain they are in a common law marriage •Taxpayers with F, J, M & Q VISAs (in scope only for Foreign Student certification) •Unmarried non-resident aliens who do not meet green card or substantial presence test •Taxpayers who cannot establish their identity
F 1040	7	Yes	In scope except for: <ul style="list-style-type: none"> • Ministers • Other members of the clergy who present issues such as: parsonage/housing allowance, whether earnings are covered under FICA or SECA or rules for determining exemption from coverage
F 1040	8-9	Yes	In scope except for: <ul style="list-style-type: none"> •Accrued savings bond interest •Interest on bonds bought or sold between interest dates •Dependent child under the age of 18 (age 24 if a full-time student), who has investment income of more than \$1,900
F 1040	10	Yes	In scope except for: <ul style="list-style-type: none"> •Refund is not for the prior year
F 1040	11	Yes	☼Alimony Income

F(orm) S(chedule) #	L(ine) B(ox) #	IN SCOPE YES NO	Column 3: Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope. Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.
F 1040	12	Yes	☀️Business Income •See Schedule C limitations
F 1040	13	Yes	☀️Capital Gains and Losses •See Sch D and F 8949 limitations
F 1040	14	No	☀️Other Gains or (losses)
F 1040	15	Yes	In scope except for: •Additional tax due to excess IRA contributions •Roth IRA distributions that are taxable or partially taxable •IRA rollovers that do not meet the tax free requirements •See F 1099-R and F 8606 limitations
F 1040	16	Yes	In scope except for: •General Rule was used to figure the taxable portion of pensions and/or annuities for past years •See F 1099-R limitations
F 1040	17	Yes	☀️Rents, Royalties, K1s •See Schedule E limitations
F 1040	18	No	☀️Farm income or (loss)
F 1040	19	Yes	☀️Unemployment compensation
F 1040	20	Yes	☀️Social Security benefits Including foreign social security from Canada and Germany that is treated as U.S. social security
F 1040	21	Yes	In scope except for: •See 1099-Q for limitations •HSA Distributions (In scope for HSA only) •Credit card debt forgiveness or other COD income (In scope for COD only) •See F 2555 for limitations (In scope for international only) •Box 6 of F 1099 Misc •Rental Income when "Not for Profit"
F 1040	23	Yes	☀️Educator expenses
F 1040	24	Yes	In scope for military only
F 1040	25	Yes	In scope for HSA only
F 1040	26	Yes	In scope for military only
F 1040	28	No	☀️Self-employed SEP, SIMPLE and qualified plans
F 1040	29	No	☀️Self-employed health insurance deduction
F 1040	30	Yes	☀️Penalty on early withdrawal of savings
F 1040	31	Yes	☀️Alimony paid

F(orm) S(chedule) #	L(ine) B(ox) #	IN SCOPE		Column 3: Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope.
		YES	NO	Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.
F 1040	32	Yes		☀IRA deduction
F 1040	33	Yes		☀Student loan interest deduction
F 1040	34	Yes		☀Tuition and fees
F 1040	35	No		☀Domestic production activities deduction
F 1040	36	Yes		In scope only for: •Jury duty pay given to the employer
F 1040	40	Yes		See Schedule A limitations
F 1040	44	Yes		In scope except for: Boxes a-c (F 8814, F 972, section 962)
F 1040	45	No		☀Alternative minimum tax
F 1040	47	Yes		In scope except for: •\$301 or more (\$601 or more if filing status is MFJ) •See F 1116 limitations
F 1040	48	Yes		☀Credit for Child and Dependent Care Expenses
F 1040	49	Yes		☀Education Expenses
F 1040	50	Yes		☀Retirement Savings Credit
F 1040	51	Yes		☀Child Tax Credit
F 1040	52	Yes		See F 5695 limitations
F 1040	53	Yes		In scope except for: •Boxes a & b •Box c is in scope only for Schedule R (see 1040 Instructions)
F 1040	56	Yes		☀Self-Employment Tax
F 1040	57	Yes		In scope except for: •Box b (F 8919)
F 1040	58	Yes		See F 5329 limitations
F 1040	59a	No		☀Household employment taxes from Schedule H
F 1040	59b	Yes		In scope except for: •Taxpayers who claimed credit and their home is destroyed, condemned or disposed of under threat of condemnation
F 1040	60	Yes		In scope for HSA only.
F 1040	70	No		☀Credit for federal excise tax on fuels. Attach F 4136
F 1040	71	No		☀Credits from F 2439, b reserved, c F 8885
F 1040	77	No		☀Estimated Tax Penalty – see F 2210
F 1040-ES		Yes		☀Estimated Tax for Individuals
F 1040NR		No		In scope for Foreign Student certification only

F(orm) S(chedule) #	L(ine) B(ox) #	IN SCOPE YES NO	<p>Column 3: Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope.</p> <p>Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.</p>
F 1040X		Yes	<p>In scope except for:</p> <ul style="list-style-type: none"> •Original return was out of scope •Taxpayers who may qualify for an exception to the three year time limit for filing an amended return
F W-2		Yes	<p>In scope except for:</p> <p>Box 12 codes:</p> <ul style="list-style-type: none"> •Q (in scope for military only) •R, T •W (in scope for HSA only)
F W-2G		Yes	<ul style="list-style-type: none"> ☀️ Certain Gambling Winnings
S A		Yes	<p>In scope except for:</p> <ul style="list-style-type: none"> •Schedule A lines: •14 Investment interest •17 Donation is from F 1098-C •Taxpayers affected by a charitable contribution carryover •Donation requires F 8283 and is over \$5,000 •Donation of property previously depreciated •Donation of capital gain property •20 Casualty or theft loss •21 See F 2106 EZ and F 2106 limitations
S B		Yes	<ul style="list-style-type: none"> ☀️ Interest and Ordinary Dividends •See F 8938 limitations

F(orm) S(chedule) #	L(ine) B(ox) #	IN SCOPE YES NO	<p>Column 3: Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope.</p> <p>Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.</p>
S C		Yes	<p>In scope except for:</p> <ul style="list-style-type: none"> •Hobby income or not for profit activity •Any net losses •Line F, method of accounting other than cash •Line G, no (or the taxpayer does not meet any of the tests of material participation, or is uncertain about materially participating in a business) •Line I, payments made that require F 1099 to be filed •See form 1099-K limitations •Any bartering transactions •Part I, lines 2, 4, & 6 •Part II, total expenses over \$10,000 •Line 9, auto, except standard mileage method •Line 12, depletion •Line 13, depreciation or when F 4562 is required •Lines 14, 19, 26, expenses for employees •Line 20, car rents or leases more than 30 days •Line 27a, casualty losses, amortization •Line 30, business use of home •Line 31, losses •Payments that require F 1099 to be filed •Part III, cost of goods sold
S D		Yes	<p>In scope except for:</p> <ul style="list-style-type: none"> •Any assets sold other than stocks, mutual funds, a personal residence or a bond, if the bond results in no gain or loss or only capital gain or loss •Inherited property-before 2010 and after 2010 (if the basis of the inherited property is determined by a method other than the FMV of the property on the date of the decedent's death) •Inherited property - 2010 (if taxpayer does not know the basis and the correct holding period) •Reduced exclusion on sale of home •See F 8949 limitations
S E		Yes	<p>In scope except for:</p> <ul style="list-style-type: none"> •Part I, lines 5-19 •Parts II-IV
S EIC		Yes	☀️ Earned Income Credit
S F		No	☀️ Profit or Loss From Farming
S H		No	☀️ Household Employment Taxes

F(orm) S(chedule) #	L(ine) B(ox) #	IN SCOPE YES NO	Column 3: Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope. Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.
S K-1		Yes	IN SCOPE ONLY FOR: •K-1 interest, dividends, royalties, capital gains, and associated Foreign Tax Credits
S R		Yes	☀Credit for the Elderly or the Disabled
S SE		Yes	☀Self-Employment Tax •Except for ministers or church workers if special rules apply
F 56		No	☀Notice Concerning Fiduciary Relationship
F 982		Yes	In scope for COD only In scope except for: •Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
F 1098-C		No	☀Contributions of Motor Vehicles, Boats, Airplanes
F 1098-MA		No	☀Mortgage Assistance Payments
F 1098 -T		Yes	In scope except for: •Boxes 4 and 6 (Adjustments)
F 1099-A		Yes	In scope for COD only
F 1099-B		Yes	In scope except for boxes: •7 Bartering •9-12 Contracts
F 1099-C		Yes	In scope for COD only; except for •Residence previously rented or used in a business
F 1099-DIV		Yes	In scope except for: •2c (1202 gain) •8-9 (Liquidation Distributions) •If alternative minimum tax generated F 6251
F 1099-G		Yes	In scope except for: •Boxes 7-9 • See Instructions For Recipient for box 2 on 1099-G for amounts which may appear in the blank box beside box 9. Amounts in this blank box are interest and are in scope
F 1099-H		No	☀Health Coverage Tax Credit
F 1099-INT		Yes	In scope except for : •NAOB on Interest Statement •If alternate minimum tax generated F 6251
F 1099-K		Yes	☀Payment Card and Third Party Network Transactions •Except any adjustment to amount reported on form
F 1099-LTC		No	☀Long Term Care and Accelerated Death Benefits

F(orm) S(chedule) #	L(ine) B(ox) #	IN SCOPE YES NO	Column 3: Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope. Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.
F 1099-MISC		Yes	In scope except for boxes: •5 Fishing boat proceeds •6 Medical and health care payments •8-15
F 1099-OID		Yes	In scope except for: If adjustment needed or no form received
F 1099 PATR		No	☀Taxable Distributions Received From Cooperatives
F 1099-Q		Yes	In scope except for: Distributions from Educational Savings Accounts: •Funds were not used for qualified education expenses •Distribution was more than the amount of the qualified expenses
F 1099-R F CSA 1099-R	7	Yes	In scope except for: •General Rule •Codes 5, 6, 8, 9, A, E, L, N, R, U & W •Codes J & T if distribution is wholly or partially taxable
F RRB-1099		Yes	☀Payments by the Railroad Retirement Board ☀Annuities or Pensions by the Railroad Retirement Board
F 1099-S		Yes	In scope except for: •Sales of Business Property, F 4797 •Installment Sales Income, F 6252 •Like-Kind Exchanges, F 8824
F 1099-SA		Yes	In scope for HSA only In scope except for: •Archer MSA •Medicare Advantage MSA
F SSA-1099		Yes	☀Social Security Benefit Statement
F 1116		Yes	In Scope Only For: •Simplified Limitation Election (SLE) •Balance of form in scope only if certified for International.
F 1127		No	☀Extension of Time for Payment of Tax Due to Undue Hardship
F 1310		Yes	☀Statement of Person Claiming Refund Due a Deceased Taxpayer
F 2106 EZ		Yes	☀Business Related Expenses •In scope only for Sch A Itemized Deductions, unless certified in military
F 2106		Yes	In scope for military only

F(orm) S(chedule) #	L(ine) B(ox) #	IN SCOPE YES NO	Column 3: Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope. Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.
F 2120		Yes	☀ Multiple Support Declaration
F 2210		No	☀ Underpayment of Estimated Tax by Individuals, Estates, and Trusts • Except to zero out entire penalty
F 2439		No	☀ Notice to Shareholder of Undistributed Long Term Capital Gains
F 2441		Yes	☀ Child and Dependent Care Expenses • Except see 1040 Sch H for payment to household employees
F 2555		Yes	In scope for international only
F 2848		Yes	☀ Power of Attorney and Declaration of Representative
F 3520		No	☀ Foreign Trusts / Foreign Gifts
F 3800		No	☀ General Business Credit
F 3903		Yes	In scope for military only
F 4136		No	☀ Credit for Federal Tax Paid on Fuels
F 4137		Yes	☀ Social Security and Medicare Taxes Not Reported To Employer
F 4562		No	☀ Depreciation and Amortization (including information on listed property)
F 4797		No	☀ Sales of Business Property
F 4852		Yes	☀ Substitute for F W-2, or F 1099-R
F 4868		Yes	☀ Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
F 4972		No	☀ Tax on Lump-Sum Distributions
F 4952		No	☀ Investment Interest Expense Deduction
F 5329		Yes	In scope except for: • Parts II through VIII
F 5405		Yes	In scope except for: • Taxpayers who claimed credit and their home is destroyed, condemned or disposed of under threat of condemnation
F 5695		Yes	In scope except for: • Residential Energy Efficient Property Credit (Part I)
F 6251		No	☀ Alternative Minimum Tax
F 6252		No	☀ Installment Sales Income

F(orm) S(chedule) #	L(ine) B(ox) #	IN SCOPE YES NO	Column 3: Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope. Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.
F 8283		Yes	In scope except for: •Total non-cash contributions in excess of \$5,000 •Donation of motor vehicle •Donations of capital gain property •Donations of assets used in a business •Section A, Part II and Section B
F 8332		Yes	☀️Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent
F 8379		Yes	☀️Injured Spouse Allocation See F 8958 limitations
F 8396		No	☀️Mortgage Interest Credit
F 8453		Yes	☀️U.S. Individual Income Tax Transmittal for an IRS e-file Return
F 8582		No	☀️Passive Activity Loss Limitations
F 8606		Yes	In scope except for: •Parts II and III
F 8615		No	☀️Tax for Certain Children Who Have Investment Income of More Than \$1,900
F 8801		No	☀️Credit for Prior Year Minimum Tax
F 8805		No	☀️Foreign Partner's Information Statement of Section 1446 With Holding Tax
S 8812		Yes	☀️Additional Child Tax Credit
F 8814		No	☀️Parent's Election to Report Child's Interest and Dividends
F 8815		No	☀️Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989
F 8829		No	☀️Expenses for Business Use of Your Home
F 8834		No	☀️Plug-In Electric Vehicle Credit
F 8839		No	☀️Qualified Adoption Expenses
F 8853		No	☀️Archer MSAs and Long-Term Care Insurance Contracts
F 8857		No	☀️Request For Innocent Spouse Relief
F 8862		Yes	☀️Information to Claim Earned Income After Disallowance
F 8863		Yes	☀️Education Credits (American Opportunity and Lifetime Learning Credits)
F 8865		No	☀️Return of U.S. Persons With Respect to Certain Foreign Partnerships
F 8880		Yes	☀️Credit for Qualified Retirement Savings Contributions

F(orm) S(chedule) #	L(ine) B(ox) #	IN SCOPE YES NO	Column 3: Yes = The form, line or box is in scope for sites having at least two volunteers certified at the appropriate level. No = The form, line or box is out of scope. Column 4: = Limitations or expansion of each scope topic including certification levels which may be in/out of scope.
F 8885		No	☀️ Health Coverage Tax Credit
F 8888		Yes	☀️ Allocation of Refund (Including Savings Bond Purchases)
F 8889		Yes	In scope for HSA only In scope except for: •Line 2 (Excess contributions not withdrawn by the due date of return) •Part III, lines 18-21
F 8903		No	☀️ Domestic Production Activities Deduction
F 8908		No	☀️ Energy Efficient Home Credit
F 8911		No	☀️ Alternative Fuel Vehicle Refueling Property Credit
F 8917		Yes	☀️ Tuition and Fees Deduction
F 8919		No	☀️ Uncollected Social Security and Medicare Tax on Wages
F 8938		No	☀️ Statement of Specified Foreign Assets
F 8949		Yes	☀️ Sales and other Dispositions of Capital Assets •Except adjustment codes N, Q, X, R, S, or C •See F 1040 Sch D limitations
F 8958		Yes	☀️ Allocation of Tax Amounts Between Certain Individuals in Community Property States In scope for: •MFS returns as limited by Regional or State Coordinator
F 8959		No	☀️ Additional Medicare Tax
F 8960		No	☀️ Net Investment Income Tax – Individuals, Estates, and Trusts
F 9465		Yes	☀️ Installment Agreement Request
F 13844		No	☀️ Application For Reduced User Fee For Installment Agreement
FinCen F 114 (old TD F90-22.1)		No	☀️ Report of Foreign Bank and Financial Accounts

APPENDIX II – SELF TEST AND PRACTICE SCENARIOS

1. As a Client Facilitator 1 (CF1) 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 2 (CF2) 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 "don't know" 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 ShareNet 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 told about the situation outside the presence of the taxpayers. 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.

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 ShareNet.

Refer to prior sections of this manual 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 ShareNet.

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 manual or obtain a copy of the list on the Volunteer ShareNet. 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 Volunteer ShareNet.