

**AARP FOUNDATION
TAX-AIDE**

Training Guide

2013 - 14



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AARP Foundation Tax-Aide Training Guide

This guide is an aid for Training Specialists and Instructors in planning and implementing the training program for certification of all volunteers in the AARP Foundation Tax-Aide program.

There are additional training resources, manuals and publications that should be used in conjunction with this guide, including the PowerPoint slides prepared by the NTTC, the AARP Foundation Tax-Aide Policy Manual and Operational Guidelines, State Coordinator Guide and IRS publications which can be direct ordered from the IRS or are available on the IRS website, www.irs.gov.

Training Guide Organization: Section A covers general guidelines for both the Training Specialist and Instructors. Section B covers the guidelines specific to the Training Specialist and Section C covers the guidelines specific to Instructors. For simplicity and consistency, this guide will use the following initialisms rather than full words:

AC	Administration Coordinator (District Level)
ADS	Administration Specialist (State)
DC	District Coordinator
ERO	Electronic Return Originator (Site)
LC	Local Coordinator (Site)
L&L	Link and Learn
NLT	National Leadership Team
NTC	National Tech Committee
NTTC	National Tax Training Committee
PBT	Process Based Training
QR	Quality Review
RC	Regional Coordinator
SC	State Coordinator
SMT	State Management Team
TC	Technology Coordinator (District)
TCE	Tax Counseling for the Elderly
TCS	Technology Specialist (State)
TM	IRS Territory Manager
TRS	Training Specialist
TRC	District Training Coordinator
VITA	Volunteer Income Tax Assistance
VMIS	Volunteer Management Information System (AARP Foundation Tax-Aide)
TWO	TaxWise® Online
TWD	TaxWise Desktop

In addition, the training program follows PBT guidelines to combine interviewing skills, tax law training, the use of TaxWise tax preparation software and the quality review process. The NTTC has developed PowerPoint slides that encompass the PBT approach to assist TRSs and Instructors in training new Counselors.

AARP Foundation Tax-Aide ShareNet provides management guides, forms and other support documents including PowerPoint slides to AARP Foundation Tax-Aide volunteers who have access to the Internet at volunteers.aarp.org.

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Training – What’s new for 2013-2014

1. PowerPoint Slides for Process Based Training (PBT) – NTTC has updated the PowerPoint training slides to be used in Instructor Workshops and Counselor Training classes. The slides, containing individual modules for each lesson in Pub 4491 (see Appendix C), can be used to teach processed based tax preparation. There are additional slides on topics relevant to software and hardware issues. Volunteers are expected to use source documents in class, e.g. Pub 4012, Pub 17, and Pub 4491, to find answers to tax questions, especially when working problems in Pub 4491W. or in the NTTC supplied workbook. Volunteers with computer access can use TaxWise to practice as they move through the modules. PowerPoint slides are available on AARP Foundation Tax-Aide ShareNet.

2. Standards of Conduct-Ethics Training – All volunteers must complete Standards of Conduct-Ethics training, pass the test, and be certified on this module. All volunteers must sign the updated Volunteer Agreement (Form 13615) that includes certification and agreement to the six (6) standards of conduct spelled out in this training. Besides the Standards of Conduct test, training materials may be found in IRS Pub 4961 and IRS Pub 6744. Election of electronic signature for 13615 is an acceptable signature.

ALERT! All AARP Foundation Tax-Aide Volunteer Counselors must pass the Advanced Test and the Standards of Conduct-Ethics Test. There is no longer an Intermediate Test. The Basic Test is not required for AARP Tax Volunteer Counselors.

3. Health Savings Accounts (HSA) and Cancellation of Debt (COD) – Online modules on HSA and COD are available on Link & Learn to become certified to prepare returns that include these topics. There is also an IRS file, Publication 4942, Cancellation of Debt (COD) and Health Savings Accounts (HSA), available only in electronic pdf format, containing the study materials for these optional modules. To be certified to prepare these types of returns, Counselors must first be certified at the Advanced level and either take the online training and test for these modules on Link & Learn or use the test found on ShareNet. Each test can also be obtained in pdf format from the online test. Two Counselors certified in either of the modules must be present to prepare returns, one for tax preparation and the other for Quality Review.

4. IRS Intake and Quality Review Sheet – AARP Foundation Tax-Aide Volunteers continue to use the **updated** IRS Intake and Quality Review Sheet (Form 13614-C), as required by IRS. Personnel ordering materials for your state will be responsible for ordering the 13614-C from the IRS on the 2333V online order form. Use of the IRS Intake and Quality Review Sheet must be stressed in training. A Client Interview using the Intake Form is to be emphasized in training of all counselors.

5. Quality Review – Second person QR is required for all returns. The second Counselor review process is part of the AARP Foundation Tax-Aide Quality Assurance process at every site to reduce rejected returns, increase overall return accuracy and ultimately provide maximum customer satisfaction with high quality service. This requirement must be emphasized during training. The Client Interview is also an integral part of the QR.

6. Link and Learn – The preferred option of online testing using Link and Learn in lieu of submission of a paper test continues. Passing the test is only one part of the certification process; counselors must also complete all other requirements for certification, i.e. attend class, complete workbook problems, and complete training on standards of conduct, policies and administration.

7. **ERO training module** – An updated ERO training module is available for the tax year 2013. The module has a provision for handling communications from the site to the ERO regarding returns ready for e-file. Retention of taxpayer paperwork, including the e-file Signature Authorization Form 8879 and other taxpayer documents, is not allowed unless required for 8453 processing.

Section A. General Guidelines

National Tax Training Committee (NTTC) Mission Statement

Under the direction of the Staff Assistant National Director (AND) and the guidance of the National Leadership Team (NLT), the NTTC is responsible for the development and distribution of tax training programs. These programs enable TRSs and local instructors to train volunteers and ensure that they will be able to become certified counselors who will provide quality service to our clients while conforming to the rules and guidelines established by AARP Foundation Tax-Aide and the IRS. The committee works with the IRS to develop training materials and certification tests. It is also the primary source for the interpretation of issues related to tax law within the AARP Foundation Tax-Aide program. The NTTC provides recommendations to the NLT and/or AND on tax training development, on tax training policy and on high level procedures such as scope of client service and programs certification and training requirements beyond those required by the IRS.

1. IRS AND STATE/LOCAL TAX AGENCIES

The AARP Foundation is a sponsor of the AARP Foundation Tax-Aide program which receives a TCE grant and certain sites that also qualify for VITA grants from the IRS. The AARP Foundation Tax-Aide program maintains a close relationship with the IRS.

IRS Interface

In the area of training volunteers, the AARP Foundation Tax-Aide NTTC works with national level IRS staff to develop, enhance and edit IRS training and testing materials for volunteers. This partnership has been very successful and the volunteers working with the IRS have contributed greatly and reflect positively on the volunteers in this program.

Each AARP Foundation Tax-Aide state has a Stakeholders Partnership Education and Communication (SPEC) Territory Office assigned as its local level IRS contact. Within that office is a lead staff person designated as the Territory Manager (TM). Reporting to the TM are Tax Specialists. Tax Specialists will normally be the TRS's primary point of contact within the IRS. As contacts for the TRS, the Tax Specialists can provide valuable assistance in:

- ◆ Ordering IRS tax training materials Pub 4491, Pub 4491W, Pub 4012, Pub 3189, Pub 17, Pub 6744, Pub 4961, plus other materials that may become available.
- ◆ Ordering materials for training and/or use at AARP Foundation Tax-Aide sites.
- ◆ Conducting, or securing a knowledgeable IRS employee to conduct, portions of the AARP Foundation Tax-Aide Instructor Workshop(s) to acquaint attending Instructors with the training materials and resources, instructional techniques, and, most notably, changes in the tax laws and tax forms.
- ◆ Possibly arranging for classroom space for Instructor Workshops and/or volunteer training.

The TRS/IRS Tax Specialist partnership is beneficial to both AARP Foundation Tax-Aide and IRS and should be quickly established and maintained. The name of your Tax Specialist contact within the IRS SPEC Territory Office can be obtained from the SC and/or the TM.

State Tax Departments and/or Local Tax Agencies

The AARP Foundation Tax-Aide program also maintains a relationship with state tax departments and/or local tax agencies. These agencies can provide material and training support, enabling Counselors to offer state and/or local tax assistance. It is important for the TRS to establish and maintain a relationship with a state tax agency representative for many of the resources similar to those the IRS Tax Specialist provides – state tax forms, state developed volunteer training materials and other resources, as well as instruction, especially in new or evolving state tax law, at the Instructor Workshops. The name of your state tax contact can be obtained from the SC.

2. RESPONSIBILITIES FOR COUNSELOR TRAINING

Responsibility for Counselor And Client Facilitator Classes

- The DC has overall responsibility for ensuring that Counselors and Client Facilitators in the district are trained and certified. Instructors, who report to the DC, have direct responsibility for training the Counselors.
- Instructors, in consultation with the LC or DC as appropriate, select the class site, arrange the physical setup for the class and determine the process for correcting the IRS tests. The materials needed for each class are ordered by the Instructors, or as otherwise determined by the SMT.
- In districts where there are two or more Instructors, a TRC may be designated for Counselor training to ensure all administrative and coordination tasks are planned and executed.

Selecting Candidates for Counselor Classes

- Candidates for Counselor Classes are obtained from the DC and/or LC.
- Counselor lists by LC, DC, or zip code can be created by the ADS. This list should be previewed by the appropriate DC or LC before letters of invitation are sent out for the new season.
- Many districts schedule separate training classes for new Counselors in order to cover all topics in detail, with experienced Counselors receiving a scaled-back training focused primarily on new and difficult tax topics

Training Materials for Counselor Classes

- The TRS should provide Instructors with a sample agenda for both New Counselor Classes and Experienced Counselor Classes. Samples are also available on the ShareNet.
- IRS Pub 4491, IRS Pub 4491W, IRS Pub 4012, and IRS Pub 17 are the primary tools for Counselor training.

- Testing the Counselors
 - All Counselors must pass the IRS tests and complete all other requirements for certification: class attendance, workbook problem completion, and other policy and administration training in order to be certified Counselors (see Certification, Records and Reporting Procedures in the next section).
 - Instructors are strongly encouraged to assign a minimum of four (4) workbook problems for all Counselors. The actual number, type of problems (either state or federal), and how they are to be completed, will be determined by the State Coordinator (See Policy Manual).
- Evaluations
 - Key to determining the effectiveness of training is evaluating both the course and Instructors. Evaluations should be handed out to students at the start of the class. Students should complete evaluations at the end of class. (See Appendix E for sample evaluation forms.)
- Mentoring
 - Data have repeatedly confirmed that new volunteers leave the program in a substantially higher proportion when compared to longer-tenured volunteers. It is important to mentor and support new volunteers to reduce attrition. AARP Foundation Tax-Aide wants to support new volunteers to ensure a firm grasp of tax law needed in producing accurate tax returns. Special attention during training, and/or pairing with experienced Counselors at training and for questions at sites are useful ways to offer support as well as verify a new volunteer's knowledge of tax law.

3. CERTIFICATION, RECORDS, AND REPORTING

- SCs or DCs may authorize Counselors to be trained and certified in Military/International, HSA, and COD. Additionally, LCs may authorize Counselors to be trained and qualified in the preparation of Amended Returns (Form 1040X). Any Counselor who prepares Form 1040X for a particular year must also be certified for that tax year for the tax matters contained on the Form 1040X prepared by the volunteer.
- Tax preparers in the AARP Foundation Tax-Aide program are required to complete the IRS Standards of Conduct-Ethics and Advanced Tests with at least 80% accuracy. Tax Forms and Schedules related to the test may be requested by the Instructor grading the test.
- All volunteers are required to attend the portion of the Counselor training that covers AARP Foundation Tax-Aide policies and procedures, with special attention to the sections on Confidentiality and Security of Taxpayers referenced in the Policy Manual.
- The Volunteer Agreement (Form 13615) is available in IRS Form 6744 Volunteer Assistor's Test/Retest or from the Link & Learn Online Test. It must be signed, electronically or handwritten by the volunteer. It is then signed by the Instructor after the IRS test is completed and any other District requirements, such as problems using the TaxWise software and class attendance, are completed. The number of problems to be completed is determined by the SC. The TRS is responsible for certifying and signing Volunteer Agreements for Instructors. These Volunteer Agreements must be retained by the District for reference until the end of the calendar year.

4. SCOPE OF PROGRAM

- Although the focus of AARP Foundation Tax-Aide is low and moderate income taxpayers with emphasis on those 60 and older, AARP Foundation Tax-Aide has no age or income thresholds. Returns and attached schedules are completed based on the tax law scope of the program as defined in the AARP Foundation Tax-Aide Scope Document and counselor training.
- Volunteers in the AARP Foundation Tax-Aide program may prepare returns dealing with matters included in IRS training materials for the TCE/VITA Program or in AARP Foundation Tax-Aide training classes provided the requirements of the IRS tests have been met.

Additionally, LCs and DCs may authorize Counselors to be trained in the preparation of Form 1040X, provided that any Counselors trained to prepare Form 1040X for a particular year must also have been certified for that tax year for the tax matters addressed on each Form 1040X.

5. ERO TRAINING APPROACH RECOMMENDED BY THE NTTC

ERO training is separate from counselor training. Understanding that EROs have a critical role in the submission of taxpayers' accurate returns to the IRS and State, effective training of EROs is very important. All EROs must be certified as Counselors. In addition to counselor training, special training needs to be provided to EROs in areas such as security and a standard transmission process to ensure all returns are transmitted and accepted or rejects processed. A preferred training approach is holding a special session for EROs only.

An ERO Training slide presentation has been developed by the NTTC in consultation with the NTC and is available on the AARP ShareNet: volunteers.aarp.org. The SC should show the ERO training overview at the State meeting and the TRS, or designee, should show the overview at Instructor Workshops. EROs are trained locally by TCs or other leaders.

New EROs should have designated mentors to assist in helping with these duties, especially during the early part of the season. Attention to good record keeping, sometimes overlooked, is an important aspect with which mentors can help. Mentors should have previously served as an ERO or have direct experience in assisting EROs.

It should be noted that ERO Training varies based on the needs of the district, especially as related to TWD and TWO issues.

6. THE IMPORTANCE OF COMMUNICATION

The TRS needs to be in frequent communication with the SC, DCs, SMT, IRS Tax Specialist, and state tax department. Communication will take many forms – email, reports, phone conversations, information from the ADS or just sitting down with various people at their sites and discussing “how things are going.”

7. THE IMPORTANCE OF ADULT LEARNING PRINCIPLES

Because AARP Foundation Tax-Aide Volunteers are dealing with adult learners, there is a need to emphasize the use of materials and tools to assist the volunteers’ understanding of the content of the training. Some adults learn best by listening, some by watching and some by doing. As much as possible, all three learning styles should be included. PBT is designed to capitalize on the learning styles mentioned above. Both the Internet and the public library are good sources of information on adult learning principles.

A Webinar on Adult Learning will be available on ShareNet.

The use of visuals, PowerPoint or equivalent slide presentations, videos, demonstrations, practice exercises, and varied techniques are encouraged in the development of training sessions to accommodate different learning styles, as well as to address the needs of those with impaired vision or hearing.

8. EVALUATIONS

Evaluation forms collected at the end of the Instructor Workshop and Counselor Training are valuable when making plans for training for the next year. Evaluations, especially when combined with local analysis of error trends such as reasons for rejects and trends in incorrect test answers provide data on the use of new techniques, material and capabilities of both new and experienced volunteers.

Two styles of evaluation forms appear in Appendix E

Section B. Training Specialist

1. POSITION DESCRIPTION: TRAINING SPECIALIST (TRS)

Program: The AARP Foundation Tax-Aide program provides free personal income tax assistance and tax return preparation to low- and moderate-income taxpayers, with special attention to those persons age 60 and older.

Purpose of Position: The TRS plans and implements necessary training and tax law certification for Instructors in the state or split state and, in consultation with the State Management Team (SMT), develops a training plan for the program volunteers in the state.

Responsibilities of Position: Guided by the policies and procedures of the AARP Foundation and AARP Foundation Tax-Aide Program, and the direction and support of the State Coordinator (SC), the TRS:

- Evaluates training needs and coordinates, manages and evaluates training for Instructors in the state.
- In conjunction with the Administrative Specialist (ADS), ensures that AARP Foundation Tax-Aide administrative policies and procedures are incorporated into Instructor Workshops.
- In conjunction with the Technology Specialist (TCS), ensures that e-file training and procedures are incorporated into the Instructor Workshops.
- In consultation with the SMT develops a training and certification plan for program volunteers in the state for federal and appropriate state tax law and applies adult learning principles in the conduct of training.
- Serves as a member of the SMT and communicates as appropriate on any training issues that come up within the state.
- As requested, assists District Coordinators (DC) and Local Coordinators (LC) with the recruitment and selection of Instructors.
- Evaluates the need for Instructors and Instructor Workshops, and develops a training plan. Conducts and/or coordinates the Instructor Workshop.
- Oversees the Counselor certification process and ensures that the names of certified Instructors are submitted to the IRS Tax Specialist (names and levels of certification only), ADS and DCs. Monitors and evaluates quality, to the extent possible, of Counselor Classes. (The ADS is responsible for reporting Counselor Certification information to the IRS.)
- Ensures that all Instructors are invited to attend the Instructor workshops (within reimbursement guidelines) and are certified in tax law.
- Acts as a liaison to the SMT, IRS and state tax departments on tax training issues.

Qualifications: The TRS must be certified annually (usually by the IRS Tax Specialist) and have the ability to design and implement required tax training in a state. The TRS must acquire a current knowledge of tax training procedures associated with the program. The TRS must be knowledgeable about adult learning and training principles. The TRS must be able to work effectively with diverse populations.

Term of Service: The TRS is appointed for a two-year term, in even-numbered years, contingent upon satisfactory annual review. Mid-cycle appointments are effective until the end of the current cycle. The TRS may be reappointed for subsequent two-year terms.

Eligibility: The TRS is eligible for other AARP and AARP Foundation volunteer positions, but may not hold any other AARP Foundation Tax-Aide State Management Team position.

Time Required: The position demands the greatest time in late fall and winter when Instructors and Counselors are trained.

Training Required: The TRS must acquire knowledge of policy and procedures associated with the program especially related to certification, scope of program, quality and security of taxpayer data initiatives and a basic orientation to AARP and AARP Foundation.

Travel Required: The TRS attends state training activities and meetings as well as any necessary national and/or regional meetings.

Appointment & Supervision: The TRS is appointed by the SC with concurrence by the Regional Coordinator (RC) and reports directly to the SC.

Scope of Authority: The TRS develops and monitors tax training in accordance with program procedures.

Working Relationships: The TRS works closely with the SMT, Training Coordinators (TRCs), DCs, Instructors, the IRS, and the state tax department, if appropriate.

Progress Review: The TRS's performance is monitored on an on-going basis and reviewed annually by the SC.

Available Resources: The TRS will be afforded the necessary guidance, training and materials needed to facilitate leadership responsibilities. Additional support and training are provided from the NTTC, national office staff and/or the RC. AARP Foundation Tax-Aide reimburses volunteers for covered program related expenses as set out in the Policy Manual.

Volunteer Policy: AARP Foundation volunteers will receive equal opportunity and treatment throughout recruitment, appointment, training, and service. There will be no discrimination based on age, disabilities, gender, race, national or ethnic origin, religion, economic status, or sexual orientation.

2. ACTIVITIES SCHEDULE FOR THE TRS

<p style="text-align: center;"><u>AUGUST</u></p> <ul style="list-style-type: none"> • Coordinate with SC, SMT, IRS Tax Specialist and state tax agency staff, if appropriate, to plan training and recruiting of Instructors. • Develop state training plan. • Determine names of Instructors to be invited to state training. Send list of previous Instructors to appropriate DCs/LCs for review and feedback to determine whether all are still active and to obtain any potential new Instructor names. 	<p style="text-align: center;"><u>SEPTEMBER</u></p> <ul style="list-style-type: none"> • Assist DCs in recruiting Instructors (ongoing activity). • Estimate Instructor training requirements and review with SC. • Submit final expense statement for all expenses incurred prior to 9/30 (end of fiscal year). • Beginning in September, participates in monthly conference calls scheduled by NTTC, to discuss training developments and issues for the upcoming tax season.
<p style="text-align: center;"><u>OCTOBER</u></p> <ul style="list-style-type: none"> • Attend state DC meetings. • Develop training work plan for Instructors. • Finalize Instructor Workshop details (places, dates, hours, location). • Send invitations to Instructors and confirm their attendance. • Order any necessary training materials for Instructor Workshop. • Finalize Evaluation Procedures 	<p style="text-align: center;"><u>NOVEMBER</u></p> <ul style="list-style-type: none"> • Review Counselor Class training needs with DCs or TRCs by phone or email, and review with SC. • Establish criteria for evaluating Instructors. • Oversee Instructor Workshop(s). • Review critiques and evaluations from workshops.
<p style="text-align: center;"><u>DECEMBER</u></p> <ul style="list-style-type: none"> • Oversee Instructor Workshop(s). • Review critiques and evaluations from workshops. Ensure that the list of Certified Instructors is sent to IRS Tax Specialist (names and certification levels only), DCs and ADS. • Visit selected Counselor classes, especially those with new instructors, to evaluate Instructors' techniques and classroom facilities. 	<p style="text-align: center;"><u>JANUARY</u></p> <ul style="list-style-type: none"> • Visit selected Counselor classes, especially those with new Instructors, to evaluate Instructors' techniques and classroom facilities. • Check that Counselor certification lists are sent to the IRS (names and certification levels only), and DCs by the ADS. • Provide list of certified Instructors to IRS by January 1 (with names and certification levels only) and to the ADS.

<p style="text-align: center;"><u>FEBRUARY/MARCH</u></p> <ul style="list-style-type: none"> • Continue to evaluate adequacy of training. • Issue any late tax changes or answers to unresolved questions to Instructors. • Submit expense statement to SC on a monthly or quarterly basis. 	<p style="text-align: center;"><u>APRIL</u></p> <ul style="list-style-type: none"> • Submit expense statement to SC on a monthly or quarterly basis.
<p style="text-align: center;"><u>MAY</u></p> <ul style="list-style-type: none"> • Review state work plan, especially training with SC and SMT, and outline accomplishments and propose recommendations for program improvements. • Receive TRS appointment confirmation letter from SC (even years only). • Submit expense statement to SC. 	<p style="text-align: center;"><u>JUNE/JULY</u></p> <ul style="list-style-type: none"> • Take a break!

3. *ROLE OF THE SMT – TRS POSITION*

The role of the SMT is to serve as the AARP Foundation Tax-Aide Leadership Team for the state/split-state. The SC serves as the leader of the SMT volunteers holding the following positions: ADS, TRS, TCS, Partnership and Communications Specialist, and Prospective Volunteer Specialist. The primary role of the SMT is to make certain the program is run in an efficient manner in the state/split-state and to ensure that each of their specialty areas is coordinated with the needs of the other parts of the program. Although each SMT member holds responsibility for an area of expertise, all members can and should offer suggestions and think broadly about impact of decisions to the program as a whole.

As a member of the SMT, the role of the TRS is to provide counsel and guidance to the SMT, DCs and Instructors on the areas of tax law training and certification. The TRS serves as the subject matter expert on developing statewide training needs and coordinating, evaluating and managing the training needs for Instructors in the state. As such, in addition to the counsel and guidance provided to volunteers in the SMT and training to volunteers in their state/split-state, the TRS may be called upon by the National Office to provide feedback and suggestions on program enhancements intended to streamline processes and procedures for the benefit of volunteers within the AARP Foundation Tax-Aide program.

4. PLANNING INSTRUCTOR WORKSHOPS

<input type="checkbox"/>	<p><u>Develop State Training Plan</u> Meet with the SC, SMT, DCs, and IRS Tax Specialist to plan recruitment of instructors and to review Federal training requirements; and meet with the state tax agency staff to plan state training requirements.</p>	Ongoing
<input type="checkbox"/>	<p><u>Determine Optimum Dates and Locations of Workshops</u> Confer with SC and IRS Tax Specialist on meeting options.</p>	09/15
<input type="checkbox"/>	<p><u>Secure Space</u> Follow procedures for securing meeting space and other travel logistics.</p>	09/30
<input type="checkbox"/>	<p><u>Assign Instructors to Present Topics at Instructor Workshops</u></p>	09/30
<input type="checkbox"/>	<p><u>Send invitation letters</u> and a biographical form to Instructors who will participate as Presenters at the Instructor Workshops.</p>	
<input type="checkbox"/>	<p><u>Develop Instructor Workshop Training Curriculum</u></p> <ul style="list-style-type: none"> • Plan with other Presenters • Confer with IRS Tax Specialist and state tax agency on new tax law changes and updates • Develop problems to supplement Pub 4491 and Pub 4491W based on local and state experience • Set standards for the test in conjunction with the SC, SMT and IRS Tax Specialist (testing methods, problems required, classes required, etc). • Review criteria for evaluating Instructors, including recommended problems and Standards of Conduct and Advanced Tests required for Certification • Order supplies for Workshops and confirm logistics • Develop Agenda (See Appendix B for a sample agenda) • Distribute Instructor Workshop Schedule and Travel Information • Send workshop information, preferably by e-mail, far in advance to allow adequate time for attendees to make travel arrangements- distribution should include Workshop schedule, location, agenda and test requirements • List of participants includes: Instructors, IRS Tax Specialist, state tax agency staff, if appropriate, and the SC and other SMT members where needed. 	<p>09/30</p> <p>10/15</p> <p>10/15</p> <p>10/15</p> <p>10/15</p> <p>10/15</p> <p>10/15</p> <p>10/15</p>
<input type="checkbox"/>	<p><u>Orient Presenters of Instructor Workshops</u></p> <ul style="list-style-type: none"> • Define Workshop agenda and goals and review curriculum. • Review adult learning principles. 	10/15
<input type="checkbox"/>	<p><u>Ensure that IRS Tax Specialist and ADS receive a list of names of Instructors</u> who have completed the certification requirements.</p>	12/31

5. **COORDINATING THE TRAINING OF INSTRUCTORS**

Determining eligibility for attendance at Instructor Workshops:

- All Instructors are eligible to attend, within reimbursement guidelines, and should attend an Instructor Workshop. A list of current Instructors is available through the ADS in each state. Instructors are required to attend the sessions on policy and ethics.
- As stated in the Policy Manual, the reimbursement restriction ***is a maximum of two Instructors per Counselor class plus all prospective Instructors.***
- The verification of returning and newly appointed prospective Instructors eligible to attend Instructor Workshops is the DC's responsibility. The DC must also make sure the Instructor roles are updated in VMIS.
- Once attendees are determined, the TRS should send a letter of invitation (see Appendix A for a sample).

Selecting Presenters to Conduct Instructor Workshops:

- The TRS selects the presenters who will conduct Instructor Workshops. These individuals need to be selected for their experience in teaching adult learners, their oral presentation skills, tax knowledge, and use of the TaxWise software.

Developing Content for Instructor Workshops

- The TRS needs to work closely with the IRS Tax Specialist and state tax department designee (some states do not have tax departments) to develop the content of Instructor Workshops. See Appendix B for a sample agenda for an Instructor Workshop.
- The TRS can provide preliminary or separate training for prospective Instructors to familiarize them with adult learning styles, coordinating Counselor Classes, and other topics.
- The typical agenda for an Instructor Workshop should include tax law updates and changes, as well as coverage of administrative and technology updates provided by the ADS and TCS, respectively. Important administrative topics to be covered include, but are not limited to, submitting expense statements, completing site sign-in sheets to record taxpayer assistance given, and liability insurance coverage. Technology topics to be covered include information about electronic filing, software procedures and goals. Time should also be allotted to review teaching techniques with instructors.
- All Instructors must take and pass the Standards of Conduct and Advanced IRS tests. Those planning to teach Military or International topics, COD or HSA, must also pass those IRS test(s). The Test/Retest Answers (Pub 4189) can be ordered by the TRS (or state designee) for the state from the local IRS Tax Specialist. The TRS will provide instructions on where and how many booklets or CDs are to be shipped. The TRS (or state designee) for that state will be responsible for managing and controlling distribution of Pub 4189. Only certified Instructors will receive or have access to Pub 4189.
- Instructors planning to teach the online modules for Military or International Topics, HSA and/or COD must pass those IRS tests. The study materials are online in the IRS Link & Learn application. Note that in the AARP Foundation Tax-Aide program, the online IRS test for these modules can only be taken if the person has achieved a passing score on the online IRS test for Advanced. It is recommended that all Instructors complete these

modules so they can advise counselors even if the District or site will not be training counselors to do returns with these forms.

- Certification for Military or International, COD or HSA can only be made by personnel certified in these areas.
- All Instructor Workshops should close with the completion of an evaluation by each attendee to evaluate the workshop content and delivery. This feedback will allow the TRS to make recommendations for program improvements the following year.
- Following the Instructor Workshop, the TRS is responsible for ensuring that there is a process to provide DCs a list of the names of all Instructors who attended Instructor Workshops, passed the IRS test and are certified.
- If grading of the test was not part of, or prior to, the Instructor Workshop, the TRS should notify Instructors of their test results.

Selecting Training Materials for Instructor Workshops

In addition to instructor mailings, The TRS should have the following training materials for the Instructor Workshop for reference or distribution as appropriate:

- *The AARP Foundation Tax-Aide Policy Manual* which covers program policies and procedures;
- *The AARP Foundation Tax-Aide Training Guide* which covers position-specific topics for both TRS and Instructors
- *The AARP Foundation Tax-Aide Client Service Provider Digest*
- *AARP Foundation Tax-Aide NTTC PowerPoint Slides*

Obtaining Training Materials

- *AARP Policy Manual*
The guide is e-mailed to SMT members and DC. The manual is also available electronically on the ShareNet.
- *AARP Foundation Tax-Aide Training Guide*
The guide is available electronically on the ShareNet.
- *AARP Foundation Tax-Aide Client Service Provider Digests, Summary Activity Report Forms, Name cards & Holders, Blue Volunteer Ribbons and Tell-A-Friend Cards.*
These items can be ordered directly from AARP Fulfillment via the AARP Foundation Tax-Aide Order Form. Samples are available electronically on the ShareNet.
- *AARP Foundation Tax-Aide NTTC PowerPoint Slides*
The slides can be downloaded from the ShareNet. The slides will be used in integrated training/process based training.
- *Test/Retest Answers (Pub 4189)*
Pub 4189 must be ordered from SPEC and is available only to certified Instructors.

6. *QUALITY REVIEW (QR)*

AARP Foundation Tax-Aide policy requires that all tax returns be reviewed by a second certified volunteer. QR MUST be done on every return.

All AARP Foundation Tax-Aide sites use the IRS Intake/Interview & Quality Review Sheet (Form 13614-C). The DC or LC or other person responsible for ordering site supplies orders Form 13614-C from the IRS on the 2333V online order form.

Quality Review is part of the process that increases confidence in our AARP Foundation Tax-Aide service to those we serve. QR, a process in which every aspect of a completed return is checked and verified by a second certified Counselor, ensures that taxpayers leave the site with complete and accurate returns. QR includes verifying important items such as filing status, addresses on W-2s, and Social Security numbers, as well as checking that all other entries are correct. In addition, AARP Foundation Tax-Aide volunteers must verify with taxpayers all direct deposit information, including bank routing and accounting numbers on the tax form. It is important that taxpayers confirm that AARP Tax Aide will not accept any bank or accounting numbers over the telephone. Taxpayers must be present and sign the IRS e-file Signature Authorization Form 8879 and confirm that the information provided to Counselors/quality reviewers is accurate.

Quality Review helps other volunteers as well as taxpayers. It makes the job of the ERO more efficient, as fewer returns are rejected. It also helps volunteers learn from one another.

QR has been a program standard for many years. When done correctly and consistently, QR improves the return accuracy and tax sites have fewer rejects and more satisfied clients. A process for QR is an important part of training for any Counselor expected to perform the QR function. A PowerPoint training presentation is available on the ShareNet for use in Counselor training

7. *CONSIDERATIONS FOR SETTING UP MEETING*

Refer to the AARP Foundation Tax-Aide State Coordinator's Guide for the rules for setting up a State meeting.

See Appendix D for the steps in billing the cost of an Instructor Workshop to the National AARP Foundation Tax-Aide office.

REMEMBER! Neither an SC nor a TRS can sign a contract for meeting space, meals or rooms. A meeting request form must be completed and sent to AARP National Office. The SC or TRS needs to alert the hotel or other site management that they are only making arrangements and that final negotiations and contract signing and subsequent bill payment is through AARP National Office.

Section C. District Training Coordinator (TRC)/ Lead Instructor/Instructor

1. TRAINING COORDINATOR (TRC)

The DC may appoint an Instructor, usually a Lead Instructor, to have the role of District Training Coordinator (TRC). The TRC can then be the point of contact for the TRS for training issues. The TRC also may assist the DC in developing training plans and maintaining communication with the Instructors. The TRS may work with the TRCs and/or DCs in the state to coordinate Instructor workshop training in individual districts.

2. LEAD INSTRUCTOR

There may be multiple Lead Instructors, depending on how many Counselor classes are planned. A Lead Instructor is named for a Counselor class with two or more Instructors to ensure all administrative and coordination tasks are planned and executed.

3. POSITION DESCRIPTION: INSTRUCTOR

Program: AARP Foundation Tax-Aide provides free personal income tax preparation and assistance to low- and moderate-income taxpayers, with special attention to those persons age 60 and over.

Purpose of Position: The Instructor has responsibility for Counselor training and certification as determined by the State Coordinator and the State Management Team.

Responsibilities of Position: Supported by the policies and procedures of the AARP Foundation and the Policy Manual, the Instructor:

- ⇒ Attends Instructor workshop, if within the reimbursement guidelines as stated above, and passes the Standards for Conduct and Advanced Tests for IRS certification.
- ⇒ Is familiar with the problems required by the District for certification of a Counselor, from the IRS Pub 4491W Comprehensive Problems and Exercises Workbook or other defined problems. The Policy Manual states that a minimum of four problems is strongly encouraged.
- ⇒ Schedules Counselor training classes, as required.
- ⇒ Provides instruction on income tax information and tax return preparation, as well as the need to maintain the confidentiality of taxpayer data at all times, ensures that instruction is provided to all site level volunteers on program policy and administrative procedures, especially confidentiality and security.
- ⇒ Grades and returns paper IRS tests to Counselors and reviews the assigned problems required by the District.
- ⇒ Provides guidance for identified weak areas.
- ⇒ Signs the Volunteer agreements for Counselors who have attended counselor classes, passed the Standards of Conduct and Advanced Tests and have completed the required problems as determined by the SC— meeting these requirements means that they are certified counselors.
- ⇒ Submits a list of Counselors who are certified to the LC and DC who follow the SMT procedures for notifying the IRS of the names only of the certified counselors.

Qualifications: Instructors must have the ability and knowledge to train volunteers in tax law and preparation of tax returns within a district (sub-state geographic area), and must work effectively with diverse populations.

Term of Service: Instructors are appointed for a one-year term, contingent upon satisfactory annual review and certification, and may be reappointed for additional one-year terms.

Eligibility for Multiple Volunteer Positions: Instructors are eligible for other AARP or AARP Foundation volunteer positions.

Time Required: The position requires the greatest time in the late fall and early winter when Instructors and Counselors are trained.

Travel Required: The Instructor must attend district and or local meetings as well as training sessions as necessary for performance of duties.

Training Required: Instructors must acquire tax proficiency sufficient to train others (as determined by the District, including passing the IRS tests) as well as knowledge of AARP Foundation Tax-Aide program policies.

Appointed & Supervision: Instructors are appointed by the DC and report directly to the DC. (The TRS provides DCs with a list of certified instructors.)

Scope of Authority: Instructors train Counselors to assist in the preparation of tax returns for the target population in accordance with program policy. They do not supervise another AARP Foundation Tax-Aide volunteer position.

Working Relations: Instructors work closely with the TRS, DC, LC, TC, and other AARP volunteers as required.

Progress Review: Instructor performance is monitored on an on-going basis, and reviewed annually by DC with input from the TRS.

Available Resources: Instructors are offered the necessary guidance, training and materials needed to fulfill their responsibilities. Additional support and training are provided by the SC, the IRS and National Office staff. AARP Foundation Tax-Aide reimburses volunteers for covered program related expenses as set out in the Policy Manual.

Volunteer Policy: AARP Foundation volunteers will receive equal opportunity and treatment throughout recruitment, appointment, training, and service. There will be no discrimination based on age, disabilities, gender, race, national or ethnic origin, religion, economic status, or sexual orientation.

4. ACTIVITIES SCHEDULE: INSTRUCTOR

September

- ⇒ Current Instructors submit final expense statement for all expenses incurred prior to September 30 (end of fiscal year).
- ⇒ Potential Instructors invited to participate in training by Training Specialist.

October

- ⇒ Potential Instructors attend district meeting as required (and within reimbursement guidelines) and receive invitation to Instructor Workshop.

December

- ⇒ Potential Instructors attend Instructor Workshop, and pass IRS tests and any other requirements defined by the SMT or the District for certification, including the required problems as determined by the SC.
- ⇒ Appointed Instructors receive appointment/confirmation letter, meet with other Instructors to plan Counselor class schedules, allocate teaching assignments per class and establish grading procedure.
- ⇒ Instructors prepare lesson plan for Counselor training, verify material orders, classroom dates, facilities, times, etc.

January

- ⇒ Instructors hold classes as scheduled, grade and return paper tests and assigned problems, sign Volunteer Statements and report results and certification status of Counselors to Training Specialist, District and Local Coordinators to ensure only current year Certified Counselors assist clients with taxes.

April

- ⇒ Instructors submit expense statements monthly or quarterly to supervising Coordinator.

5. *PREPARATION FOR COUNSELOR CLASSES*

Instructors confer with DC to assess Counselor training needs.

TRS provides Instructors with sample agendas for Counselor Classes.

Instructors, in conjunction with DCs and LCs, schedule dates and locations for Counselor Classes.

Instructors ensure that Counselor Class training materials are ordered.

TRS and/or DC visit Counselor Classes to evaluate the facilities and Instructor's training techniques

Lead Instructor for each training class submits to the DC and LC a listing of counselors who attended the class and passed the IRS tests and completed other District requirements for certification. DCs and LCs ensure only current year certified Counselors assist clients with taxes and that a list of certified counselors (names only) is sent to the IRS, following SMT guidelines.

Instructors notify Counselors that they are certified.

DC reviews evaluations of Instructors for acceptability for next season.

TRCs, Lead Instructors and DCs submit feedback to TRS on materials, visual aids and training facilities to evaluate effectiveness and use for next season.

Instructors submit expense statement to DC as appropriate.

6. TRAINING EXERCISES - JOINT STATEMENT FROM THE NTC and NTTC

The NTC and NTTC jointly recommend that, as part of AARP Foundation Tax-Aide training, each Counselor complete at least four tax problems from Pub 4491W or other materials/exercises prepared at the local level and submit them to a designated leader for review and evaluation, prior to being certified as a counselor. The designated leader/reviewer should be experienced in using TaxWise.

The review and evaluation may be carried out by an Instructor, but the words “designated leader” are used instead to provide for flexibility during the demanding training period for prospective Counselors. The training period, usually November through January is the busiest time for Instructors. The completion of the four problems by a prospective Counselor, in addition to the regular classroom training and the IRS test, is recommended.

The four problems should be used to provide constructive feedback to prospective Counselors on what counselors need to improve performance. Without this requirement, Counselors could pass the IRS test and still not be able to prepare a quality return at an AARP Foundation Tax-Aide site. Additional practice and experience in preparing returns is a valid approach to improving the capabilities of Counselors and maintenance of smooth site operations.

Counselors should do the problems on TaxWise to ensure that the environment is as close as possible to site procedures.

Section D. Appendices

Appendix A Sample Invitation Letter to Instructors

(For Instructors who are claiming reimbursement. If using direct billing, please confer with the SC about additional information to include in the invitation letter. Also add information about any possible overnights and remind volunteers that SC approval is needed for overnight expense.)

Dear (Name of Volunteer):

We welcome you as a potential Volunteer Instructor in the AARP Foundation Tax-Aide program. Please accept this letter as your invitation to attend the Instructor Workshop. In order to participate as an Instructor in this tax preparation program, you must meet the following requirements: *Be appointed by your DC and be scheduled to teach at least 10 hours; be certified by attending an Instructor Workshop (within reimbursement guidelines), take and pass the Standards of Conduct and Advanced Tests; complete assigned problems, and complete any other State or District requirements.*

Important information regarding the Instructor Workshop, hotel accommodations and any special instructions pertaining to your attendance and participation in this class are attached.

We request that all participants within ___ miles commute daily to the Instructor Workshop. Daily mileage will be reimbursed at up to 56.5 cents per mile (obtain current figure from the SC). Please keep receipts for any other approved, out-of-pocket expenses you may incur and submit them with your request for reimbursement.

If for some reason you cannot attend the Instructor Workshop, please respond as soon as possible so that arrangements for instructor training can be discussed.

We are looking forward to seeing you at the Instructor Workshop. Please accept our thanks for your willingness to serve in the capacity of Instructor. You should know that your support of AARP Foundation Tax-Aide is greatly appreciated and provides a vital role in making this worthwhile program a success.

If you have any questions, please do not hesitate to call me directly.

Sincerely,

TRS

Appendix B Sample Agenda for Instructor Workshop

- I. Review workshop agenda and goals.
- II. Collect any paper tests and start grading them; collect any on line test results.
- III. Review administrative procedures and cover technology efforts for the year.
- IV. Review prior year's results of Counselor efforts - (returns prepared, accuracy, reject rates or e-filing errors, etc.)
- V. Discuss how to set up a Counselor Class and the certification process.
- VI. Review principles of adult learning.
- VII. Review current year's training materials and tax law changes.
- VIII. Review instructional methods and discuss problem-solving techniques.
- IX. Review e-file training procedures and provide notes for updates to TaxWise software.
- X. Present the Quality Review slides
- XI. Present the ERO Training Overview slides.
- XII. Review graded tests with Instructors.

Appendix C AARP Foundation Tax-Aide Training Slides

Pub 4491

Lesson #	Title
00	Standards of Conduct
01	Certification & Course Intro
02	Screening & Interviewing
03	Filing Basics
04	Filing Status
05-06	Exemptions
08	Income Basics
09	Business Income
10	Capital Gains/Losses
11	IRA and Pension Income
12	Rent and Royalty Income
13	Unemployment Compensation
14	Social Security
15	Other Income
17	Adjustments to Income
19-20	Deductions
22	Child Dependent Care
23	Education Credit
24	Credits-Refund Tax Owed
25	Child Tax Credit
27	Other Taxes
28	Payments
29	Earned Income Credit
30	Refund-Amount Due
31	Quality Review
32,34	Concluding Interview & Wrap-Up

Appendix D Billing the Cost of an Instructor Workshop

- The Cost of an Instructor Workshop is billed directly to the AARP Foundation Tax-Aide National Office
- TRS in consultation with SC and IRS Tax Specialist determines workshop location.
- If hotel or other site is needed, TRS makes preliminary, fact-finding only contacts and makes selection.
- TRS forwards the meeting requirements and estimated costs, room rates, group meals, miscellaneous to the SC and RC for approval.
- Volunteers must not sign contracts or other agreements.
- If signed contracts and/or direct billing are needed, SC or RC forwards the request to the National Office as instructed in the Policy Manual.
- National Office conducts all formal negotiations and finalizes formal arrangements with the hotel or other site.
- TRS acts as the local contact for the hotel or other site, coordinating and monitoring all arrangements, once agreements are secured.

Appendix E Sample Evaluation Forms

Following are two sample Evaluation Forms that can be used for both Instructor and Counselor Training.

I. INSTRUCTOR/COUNSELOR TRAINING EVALUATION

YOUR COMMENTS AND SUGGESTIONS ARE WELCOME. THEY WILL ASSIST IN PROVIDING QUALITY TRAINING. PLEASE ADD ANY SUGGESTIONS OR COMMENTS AND RETURN THIS FORM TO THE DESIGNATED INDIVIDUAL.

1. Are you an experienced or new Instructor/Counselor? Experienced____ New____
2. Were you notified of times, dates, and location of training at least two weeks in advance?
Yes____ No____
3. Was the invitation letter timely and did it allow you to prepare for class any requested presentations or test completion?
Yes____ No____
4. Did the notice provide you sufficient time to set aside the dates without interfering with your other volunteer activities or personal schedule?
Yes____ No____
5. Were you advised in advance regarding AARP reimbursement policies for Instructors especially with regard to the fact that receipts were necessary for all items except mileage?
Yes____ No____
6. Did you receive all necessary materials for training? Yes____ No____
If no, what was missing? _____
7. Did you receive an agenda for the training? Yes____ No____
At the meeting____ With the invitation____
8. Was the agenda followed by the Instructor?
Yes____ No____
9. How would you rate the facilities?
Excellent____ Good____ Fair____ Poor____

Instructor/Counselor Training, Page Two

10. Were the topics covered beneficial to you as an Instructor/Counselor?

	Excellent	Good	Fair	Poor
Scope of Program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Federal Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
State Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Integrated Training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Administrative Training	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Adult Learning Principles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Visuals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

11. Was sufficient time allotted? Yes____ No____

12. Were you trained regarding testing/ grading procedures? Yes____ No____

13. Were you trained regarding the notification of certification procedure?
Yes____ No____

14. Were you provided an opportunity to actively participate? Yes____ No____

15. Were you provided an opportunity to ask questions? Yes____ No____

16. How would you rate the Instructors' abilities?

	Good	Fair	Poor	
Name #1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Name #2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Name #3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If fair or poor, please add constructive recommendations for areas needing improvement. _____

If fair or poor, please add constructive recommendations for areas needing improvement.

17. Were all your questions regarding procedures answered? Yes____ No____

If no, what was left unanswered? _____

18. For experienced Instructors/Counselors, when materials were presented were they an exact repeat of last year or was a fresh method of presentation utilized?

Exact____ Fresh____

19. What can be done to improve next year's training?

II. Another Type of Sample Evaluation Form for Instructors

List the three best things about this Instructor Workshop

1.

2.

3.

List three changes you would make to the Workshop and tell how you would make the changes.

1.

2.

3.

Please rate the investment in time and energy to attend this Workshop

Very Valuable Valuable Somewhat Valuable Not at all valuable