NY3 TRAINING PLAN

TAX-AIDE

AARP FOUNDATION

Focus Items

- Affordable Care Act
- Immersion Training Methodology
- State Tax Assistance Centers
- Tax-Aide Scope Manual TY14*
- TWO NOV 24

Current Exposures

- **Software Scope TWO14 Implementation**
- **Additional training materials/sessions: e.g. ACA**
- **Re-instatement of EXTENDERS which expired 12/31/2013**

Extenders ????

- Cancellation of qualified principal resident indebtedness exclusion from gross income
- Charitable contributions of IRA distributions
- Educator expenses
- Energy Efficient home credit

Extenders ????

- Mortgage insurance premiums deduction
- Sales tax deduction instead of state income tax deduction
- Tuition and fees deduction

All Volunteer Certification

- Attend Tax-Aide Volunteer Site Policies and Procedures presentation/trainings
  - Include AARP Standards of Professionalism and Incident Reporting Protocol
- Attend IRS Volunteer Standards of Conduct training
- Pass IRS Volunteer Standards of Conduct test with at least 80% correct answers
- Sign the Volunteer Agreement (IRS form 13615)
- Quality review presentation by Tax-Aide

Instructor Certification

Must be certified for the tax year that corresponds to tax law being taught

Certification (L&L)

Instructors

- Advanced Certification Test
- Optional: “Health Sav Acct

Military, International

Score 80% or better

Certification Reporting

Instructors

Flow: Signed Agreement Form(pdf) 13615 → TRS → ADM & DCs

Due: 12/05/2014

Expectations for Instructors

- Provide positive learning experience
- Help volunteers learn and understand preparation process
- Answer questions
- Check workbook assignments
- Provide feedback

Certification (L&L)

Counselors/EROs

- Advanced Certification Test
- Optional: “Health Sav Acct

Military, International

Score 80% or better

Counselors/EROs Additional Requirements

Screening and Interviewing

05 PPT presentation (02 TY13 slides)

Quality Review

36 PPT Presentation (31 TY13 Slides)

Counselor Training

Complete hands-on training in Tax-wise

Satisfactorily complete recommended 4 practice returns

Reporting Flow

Counselors/EROs

Flow: Signed Agreement Form 13615 → DC → ADM & TRS

NOTE: DCs use ADM template

Due: 1/25/2015

Reporting Flow

Non-Counselors

Standards of Conduct Test

Flow: Signed Agreement Form 13615 → DC → ADM & TRS

Due: 1/25/2015

Certification Templates

Other volunteers

Flow: DCs use ADM form → ADM

Due: 01/25/2015

Sharenet References

http://volunteers.aarp.org

Requires registration

Need Volunteer id number

Now OneSupport Help Center

One Support Help Center: Hot Topics

- Video Introduction to OneSupport Help Center
- OneSupport Help Center Quick Guide
- Site Map
- …..

One Support Help Center

- -Search function
- General Program Management
- Tax Training
- Tax Wise
- Technology
- Communication
- …..

General Program Management: General

- Client Facilitator Manual
- Client Service Provider Digest
- Operational Guidelines
- Policy Manual
- …..

GPM: Incident/Emergency Procedures

- Incident Review Enhanced Protocol Flow Chart
- Incident Review Form
- Incident Review Regular/General Protocol Flow Chart
- Standards of Professionalism For AARP Foundation Tax Aide Volunteers
- Taxpayer Information and Responsibilities
- …..

Tax Training: Tax Law

- Use of electronic documents to prepare returns
- Tax Aide Scope Manual(principal)
- NTTC Training Files (01-14 15-30 31-45)
- Scope Change Request Guide & Form
- ….

NTTC Training Files Key Modules

- 04 Identity Theft
- 05 Screening and Interviewing
- 36 Quality Review Process
- 41 Tax Changes TY14 Rel 1
- 45 Volunteer Site Policies and Procedures Training TY14 Rel 1 (ALL)

Tax Training: Training Plans

- Creating and Using Training Templates in Tax Wise Online 10/8/14
- TWO Immersion Lesson Guide TY14 zip
- 1098-T Requirements
- Client Facilitator TY2013 v…
- ……

Tax Law: Training Tools

- Affordable Care Act Laminate Guide TY14
- Locally Developed Tools Guide TY14
- Classroom Exercises

Technology: Security

- Securely Storing and Sending Taxpayer Data
- Clear Taxpayer Data
- Wireless TW- Complete Scanning Guide

Communication

- Cybertax TY2014 01, 02, 03, 04,…

- General

Leadership Training > Manuals

- Local Coordinator Digest Manual

Volunteer Responsibilities

- Stay within scope of program
- Stay within training completed
- Become familiar with and use resources
  - IRS Pubs
  - IRS help facilities
  - State Pubs and help facilities
  - Fellow counselors
  - AARP Tax-Aide Cybertax Alerts
- Understand return is client's responsibility

Volunteer Responsibilities

- Protect confidentiality and security
- Do not retain any data at site
  - Exception – Form 8453 and attachments
- Record ALL activity at site every shift
- Follow site's e-file process

NY3 Website

- NY3 Volunteer/General Site –
  - Go to http://nytaxaide.org

NYS Volunteer Website

- **Volunteer–**
  - **Go to** http://www.tax.ny.gov/volunteer

New York State

All counselors take state test

Not required for certification

Use NYS Income Tax Worksheet TP-301

IRS Link & Learn

- **Direct access to Link & Learn**
  - **Go to** http://www.irs.gov/app/vita/
  - https:/www.linklearncertification.com

IRS Website

- **Volunteer**

  - **Go to http://www.irs.gov**

NY3 Website

- NY3 Volunteer/General Site –
  - Go to http://nytaxaide.org

Certification & Website Slides

Questions…