

Date: January 30, 2013
To: All Volunteers for AARP Foundation Tax-Aide (with a valid email address in VMIS)
From: Bonnie Speedy, National Director and Vice President, AARP Foundation Tax-Aide
Subject: CyberTax 2013-04: Reminders, Brokerage Statement clarification, 8863

Welcome to another season of AARP Foundation Tax-Aide! You've worked hard to get to this point and now it's nearly time for the fun to begin. You'll soon be out in your community helping people if you aren't already. We have a clarification from CyberTax 2013-03 on brokerage statements and a note on the 8863 and then a few reminders.

Brokerage statements: If all capital sales transactions from a brokerage statement are listed individually on the Capital Gains Worksheet, there is no need to send a copy of *that* brokerage statement to the IRS. If a preparer summarizes all or part of the transactions on a brokerage statement, then a copy of *that* brokerage statement must be sent to the IRS either as a PDF file attached to the return or as a paper copy attached to IRS Form 8453. When using the Form 8453, copies of any Forms 8949, generated in Taxwise, must be printed and attached along with the required brokerage statement.

IRS Delays Processing of Form 8863: Returns that have been sent to the EFC that has NOT been transmitted to the IRS that contains Form 8863 will be rejected by the IRS with either Reject F1040-419 or F1040A-419. ***Form 8863 is not being accepted by Modernized e-File (MeF) at this time.*** CCH TaxWise has issued an US 1040 update v 4.0 that will prevent you from creating an e-file if the return contains Form 8863. In order to not encounter the reject the update will need to be installed. This should be an automatic update in TWO.

With just a few days to go before most of you open sites, we are once again stressing those core principles that make this program great. It's not just that you care about people, it's also the quality and sense of professionalism that you bring to your volunteer role. Please take a moment to review the *IRS Standards of Professionalism* and the *AARP Foundation Tax-Aide Volunteer Standards of Conduct* as you start of the season. It is important that all volunteers know and understand these Standards as they are critical to maintaining the integrity of our program, and they ensure that volunteers remain protected under the Volunteer Protection Act. These documents are more than just trainings or documents, they are an attempt to capture what makes this program great. This program is trusted in communities because each of you chooses to do it right.

I'd also like to highlight a few ways that you can help taxpayers see that we're doing it right.

First and foremost, **stay within scope**. This is a grant-funding issue and it's a Volunteer Protection Act issue. Exercise due diligence by using the intake and interview form and performing quality review of each return. As you're sitting across from a taxpayer, please feel comfortable denying service if you feel that the taxpayer is: providing misleading tax information; you aren't comfortable with the return; or the return is out of scope. Never feel even slightly pressured to do a wrong return. It's not fair to you to be put in that position and we stand behind you.

Second, **wear your badge**. This helps you stand out and be recognized as an individual selected to help at a site. I'd recommend first name only, but leave that to you.

Third, **check IDs**. If you don't know the taxpayer by name, ask for an ID. If the taxpayer wonders why, explain the increased awareness of ID theft issues. Not all seniors will have an ID, so in that case look at the papers in front of you and decide if you are comfortable that the taxpayer's identity is established.

Report incidents. You are encouraged to immediately involve your site coordinator any time you feel your respect has been diminished or your environment is unsafe. Refer to the Standards of Professionalism and the Incident Reporting Protocol on the Volunteer ShareNet (<https://volunteers.aarp.org>) in the Policies and Procedures folder and the Incident and Emergency Procedures sub-folder.

Report Q&A: Please be sure to report the number of tax answers you give to taxpayer questions to your supervisor for activity reporting, no matter where that conversation took place. I'm sure you report those questions and answers that occur at the tax site, and we want to reflect all your service to our funders.

Finally, **have fun.** The challenges you'll face and the people you'll meet will make this another great year for AARP Foundation Tax-Aide. Thanks to each of you for volunteering in your community. You make the world a better place.