



Training Guide 2015 - 16

Revised October 2015



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, 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 initializations rather than full words:

ACA	Affordable Care Act
FPL	Federal Poverty Line
MEC	Minimum Essential Coverage
PTC	Premium Tax Credit
SRP	Shared Responsibility Payment
AC	Administrative Coordinator (District)
ADS	Administration Specialist (State)
DC	District Coordinator
ERO	Electronic Return Originator (Site)
LC	Local Coordinator (Site)
L&L	Link & Learn
NLT	National Leadership Team
NTC	National Technology Committee
NTTC	National Tax Training Committee
NVP	New Volunteer Portal
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 (State)
TRC	Training Coordinator (District)
VITA	Volunteer Income Tax Assistance
TWO	TaxWise® Online

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 NTTTC has developed PowerPoint slides that encompass the PBT approach to assist TRSs and Instructors in training new Counselors.

AARP Foundation Tax-Aide OneSupport Help Center 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.

Table of Contents

Training – What’s new for 2015–2016.....	6
National Tax Training Committee (NTTC) Mission Statement.....	8
Section A. General Guidelines.....	8
1. IRS and State/Local Tax Agencies	8
2. Responsibilities for Counselor Training	9
3. Certification, Records and Reporting.....	11
4. Quality Review (QR)	12
5. Scope of Program.....	12
6. Important Terminology for AARP Tax-Aide Instruction.....	13
7. ERO/Transmitter Training	14
8. The Importance of Communication	14
9. The Importance of Adult Learning Principles	14
10. Evaluations.....	15
Section B. Training Specialist	16
1. Position Description: Training Specialist (TRS)	16
2. Activities Schedule for the TRS.....	18
3. Role of the SMT – TRS Position	19
4. Developing and Conducting Instructor Workshops.....	20
5. Considerations for Setting Up Meeting	24
Section C. District Training Coordinator (TRC)/ Lead Instructor/Instructor.....	25
1. Training Coordinator (TRC).....	25
2. Lead Instructor	25
3. Position Description: Instructor	25
4. Activities Schedule: Instructor.....	27
5. Preparation for Counselor Classes	28
6. Training Exercises.....	28
Section D. Appendices.....	30
Appendix A – Sample Invitation to Instructors	30
Appendix B – Sample Agenda for Instructor Workshop.....	31
Appendix C – AARP Foundation Tax-Aide Training Slides	32
Appendix D – Billing the Cost of an Instructor Workshop	32
Appendix E – Sample Evaluation Forms.....	33
Appendix F – TWO Immersion Initiative.....	36

Training – What’s new for 2015–2016

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 contain individual modules for each lesson in Pub 4491 and can be used to teach process 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 Internet access can use TaxWise Online to practice as they move through the modules. PowerPoint slides are available on AARP Foundation Tax-Aide OneSupport.

Standards of Conduct-Ethics Training – All volunteers must complete the Standards of Conduct-Ethics training and pass the test to be certified on this module. All volunteers must also sign the Volunteer Agreement (Form 13615) that includes certification and agreement to the six (6) standards of conduct spelled out in this training. Training materials and the test are in IRS Pub 4961.

IRS Intake/Interview and Quality Review Test – Local Coordinators, Counselors and other roles that must certify as Counselors must also pass the new Intake/Interview and Quality Review test which can be found in Form 6744.

IRS Advanced Test –All AARP Tax-Aide Volunteer Counselors must pass the Advanced Test in addition to the Standards of Conduct and Intake/Interview and Quality Review tests. The Basic Test is not required for AARP Tax Volunteer Counselors.

Health Savings Accounts (HSA) – An online module on HSA is available on Link & Learn to become certified to prepare returns that include this topic. There is also IRS Publication 4942 available only in electronic pdf format that contains the study materials for this optional module. To be certified to prepare these types of returns, Counselors must first be certified at the Advanced level and then take the online training and test for this module on Link & Learn. Two Counselors certified in the module must be present to prepare returns, one for return preparation and the other for Quality Review.

Cancellation of Debt (COD) – Cancellation of credit card debt is now part of the Advanced level certification. Provisions to exclude cancelled mortgage debt on a qualified principal residence expired at the end of 2014 and will be a stand-alone Link & Learn certification if extended.

IRS Intake and Quality Review Sheet – AARP Tax-Aide Volunteers must continue to use the IRS Intake and Quality Review Sheet (Form 13614-C) for the **current** tax year, as required by IRS. Personnel ordering materials for your state will be responsible for ordering Form 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 taxpayer interview using the Intake Form is to be emphasized in training of all Counselors.

Quality Review – Second person Quality Review with the taxpayer is required for all returns. The second Counselor review process is part of the AARP 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.

Link & Learn – The preferred option is online testing using Link & Learn in lieu of submission of a paper test. However, 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.

ERO/Transmitter training module – An updated ERO/Transmitter training module is available for the tax year 2015. The module has a provision for handling ERO/Transmitter communications regarding returns ready for e-file. Retention of any taxpayer paperwork, including the e-file Signature Authorization Form 8879 and other taxpayer documents, is not allowed except those required for Form 8453 processing.

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 taxpayers 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 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.

Section A. General Guidelines

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 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 led by a Territory Manager (TM). Reporting to the TM are Spec RMs designated as the Tax-Aide Relationship Manager (RM) for a state. The RM will normally be the TRS primary point of contact within the IRS. As contacts for the TRS, the RMs can provide valuable assistance in:

- Ordering IRS tax training materials as required to successfully prepare all volunteers for the upcoming tax filing season. Both paper and electronic material should be considered.
- Ordering materials for 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 if sufficient resources are not available within the AARP Tax-Aide program.

- Possibly arranging for classroom space for Instructor Workshops and/or volunteer training.

The TRS/IRS SPEC RM partnership is beneficial to both AARP Foundation Tax-Aide and IRS and should be quickly established and maintained. The name of your SPEC RM within the IRS SPEC Territory Office can be obtained from the SC and/or the TM. Remember that AARP Foundation Tax-Aide volunteers should take directives only from the National Office of Tax-Aide, and not from SPEC personnel. For any situations where IRS policy conflicts with Tax-Aide policy, volunteers should follow Tax-Aide policy as stated in the AARP Foundation Tax-Aide Policy Manual. Questions should be directed to the Tax-Aide National Office.

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 SPEC RM 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 to ensure administrative and coordination tasks are planned and executed.

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| Selecting Candidates for Counselor Classes | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • The TRS should provide Instructors with a sample agenda for both New Counselor Classes and Experienced Counselor Classes. Samples are also available on OneSupport. • IRS Pubs 4491, 4012 and 17 and the NTTC Workbook are the primary tools for Counselor training. |
| Testing the Counselors | <ul style="list-style-type: none"> • All Counselors must pass the IRS tests and complete all other requirements for certification: class attendance, practice 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) practice 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 SC (see Policy Manual). |
| Evaluations | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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. A guideline for how to select and use mentors is on OneSupport. • 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

Tax preparers in the AARP Foundation Tax-Aide program are required to complete the IRS Standards of Conduct, Intake/Interview and Quality Review and Advanced tests with at least 80% accuracy.

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.

Each Training Specialist must pass the Standards of Conduct, Intake/Interview and Quality Review and Advanced tests on Link & Learn and submit his/her signed Volunteer Agreement (Form 13615) showing that the tests were passed to the local SPEC Relationship Manager for approval. The TRS is then authorized to certify the state Instructors who must pass the same tests and must complete the requisite number of problem returns as determined by the State Coordinator. The Instructors are then authorized to certify other volunteers in their district.

The TRS and Instructors are encouraged, but not required, to also pass the Link & Learn certification tests for the Health Savings Account and other optional modules that are applicable to their state/district as approved by the State Coordinator. Once certified at the Advanced level, the TRS and Instructors are authorized to certify other volunteers who pass the Link & Learn tests on the optional modules.

All Instructors must pass the IRS test(s) for the topics they will teach – Advanced, Military, International or HSA.

The Volunteer Agreement (Form 13615) is available in online at irs.gov, 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 tests are passed 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 signed Volunteer Agreements must be retained by the District for reference until the end of the calendar year.

The Test/Retest Answers (Pub 4189) can be ordered by the TRS from the local IRS SPEC RM. The TRS will provide instructions on where and how many CDs are to be shipped. The TRS will be responsible for managing and controlling distribution of Pub 4189. Only certified Instructors may receive or have access to Pub 4189.

The IRS provides Continuing Education credits to CPAs, Enrolled Agents or other professional preparers who volunteer with AARP Foundation Tax-Aide. Counselors requesting credits should submit their Form 13615 to their DC or Instructor who will verify that the volunteer service was completed. Forms should be sent to the National Office for approval and forwarding to the IRS.

4. 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, even those prepared by a designated Quality Review volunteer.

All AARP Foundation Tax-Aide sites must use the **current year** 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. If a site runs out of the form, it may be downloaded from irs.gov and printed until additional pre-printed copies are available.

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. Data obtained by the IRS through annual reviews indicates that return accuracy increases dramatically when a thorough Quality Review is performed.

QR is done with the taxpayer, and includes a review of Form 13614-C, asking the taxpayer probing questions as needed to ensure that the return is accurate and complete. QR includes verifying important items such as filing status, dependency, and other tax law issues that affect the taxpayer's tax liability. QR also verifies 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 understand 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 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 taxpayers. 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 OneSupport for use in Counselor training.

5. 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 Tax-Aide Scope Document and counselor training. The Tax-Aide Scope Document is available on OneSupport and takes precedence over Pubs 4012 and 4491 on what is in scope for Tax-Aide Counselors.

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.

SCs or DCs may authorize Counselors to be trained and certified in Military, International or HSA. Additionally, LCs may authorize Counselors to be trained and qualified in the preparation of Amended Returns (Form 1040X). Any Counselor who prepares an amended return 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. Returns may be prepared for the prior three years only. All amended and prior year returns must receive a Quality Review performed by a second counselor who was certified for that tax year.

6. Important Terminology for AARP Tax-Aide Instruction

With the TWO Immersion Approach to Instruction, it is important that Instructors use and encourage Counselors to use a set of common terms. **Core** and **Comprehensive** are the designations agreed for use in the NTTTC PowerPoint slides.

When using the TWO Immersion materials described in Appendix F, please note and use the following terms:

Core – The Tax law and TaxWise information every volunteer must know to pass the Advance test and service the typical Tax-Aide taxpayer. (While these are judgment calls as taxpayers and volunteers are not the same across every site, the intent is that there is little or no material in this category that any Instructor would choose to ignore.)

Comprehensive – The training materials that cover essentially all other in-scope tax law and associated TaxWise information.

Fundamentals – The Core materials plus the items from the Comprehensive materials an Instructor chooses to include for his/her students to meet the needs of the taxpayers those students will likely serve. This will likely vary from District to District.

Part 1 – The initial portions of the **Fundamentals** an Instructor using TWO Immersion concepts will include in the first lesson on the topic.

Part 2 – The remaining portions of the **Fundamentals** an Instructor will include in the second lesson on the topic.

7. ERO/Transmitter Training

ERO/Transmitter training is separate from counselor training. Understanding that ERO/Transmitters have a critical role in the submission of taxpayers' accurate returns to the IRS and State, effective training of ERO/Transmitters is very important. All ERO/Transmitters must be certified as Counselors. In addition to counselor training, special training needs to be provided to ERO/Transmitters 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 ERO/Transmitters only.

An ERO/Transmitter Training slide presentation has been developed by the NTTC in consultation with the NTC and is available on OneSupport. ERO/Transmitters are trained locally by TCs or other leaders.

New ERO/Transmitters 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. A second trained ERO/Transmitter should be identified to serve as a backup in the event that an emergency renders the ERO/Transmitter unable to complete responsibilities in a timely manner. Mentors should have previously served as an ERO/Transmitter or have direct experience in assisting ERO/Transmitters.

Note that ERO/Transmitter Training may vary based on the needs of the district.

8. The Importance of Communication

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

9. The Importance of Adult Learning Principles

Because AARP Tax-Aide Instructors 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. TWO Immersion Learning is addressed in Appendix F and is an important consideration when planning instructional lessons. Both the Internet and the public library are good sources of information on adult learning principles.

A Webinar on Adult Learning is available on OneSupport.

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.

10.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 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 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 SPEC RM (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 Spec RM) 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 and 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 NTTTC, 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;">August</p> <ul style="list-style-type: none"> • Coordinate with SC, SMT, IRS Spec RM 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;">September</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;">October</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 and agenda, including names of presenters). • Send invitations to Instructors and confirm their attendance. • Order any necessary training materials for Instructor Workshop. • Finalize Evaluation Procedures 	<p style="text-align: center;">November</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;">December</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 Spec RM (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;">January</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 ADS by January 1

<p style="text-align: center;">February/March</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;">April</p> <ul style="list-style-type: none"> • Submit expense statement to SC on a monthly or quarterly basis.
<p style="text-align: center;">May</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;">June/July</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. The SC serves as the leader of the SMT volunteers holding the following positions: ADS, TRS, TCS, Partnership and Communications Specialist (PCS), and Prospective Volunteer Specialist (PVS). The primary role of the SMT is to make certain the program is run in an efficient manner in the 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, 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. Developing and Conducting Instructor Workshops

One of the most important duties of the Training Specialist (TRS) is to plan and implement necessary training for Instructors. The Instructor Workshop is an excellent way to accomplish this task.

The purpose of the workshop is to teach Instructors how to conduct effective training. It should not focus on tax law, but rather on how to teach tax law. The workshop can also be a good time to start the state certification process. The TRS needs to consider several factors when planning the workshop.

This should be a joint effort with the State Coordinator (SC) and other State Management Team (SMT) members. Often, the SC will be responsible for the logistics such as securing the venue and any contract needed, approval of the budget, etc. and the Administrative Specialist (ADS) will help with identifying all the Instructors, name tags, etc.

Who. The verification of returning and newly appointed prospective Instructors eligible to attend the Instructor Workshop is the DC's responsibility. Ideally, every Instructor should attend the workshop. However, funding and geographic restraints may limit the number of attendees. As a minimum, District Training Coordinators (TRCs)/Lead Instructors and all new Instructors should attend. District Coordinators should be invited if possible. Finally, the local IRS and State Tax Department Representatives should participate if available. Once attendees are determined, the TRS should send an invitation (see Appendix A for a sample).

The TRS needs to carefully select the members of the Workshop Training Team. Experienced Instructors and certain SMT Members, especially the Technology Specialist (TCS) are good candidates for the team. 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.

Where. Funding and distances between Districts may be significant factors. In a small state, a central location where most participants can commute would be ideal. In a large state or where there are large distances between districts, multiple workshops where the training team travels may be required. The venue where the workshop is conducted should support a comfortable and effective training environment. The following are examples of free facilities:

- Library Community Rooms
- Parks and Recreation Rooms
- Civic/Senior Facilities
- SPEC/State Tax Partner Facilities
- Church Halls
- Hotel Conference Facilities (if provided free to hotel guests when booking rooms)

When. If the TRS wants all attendees to have completed their certification requirements prior to attending the workshop, then the availability of IRS training materials and TaxWise software will be an important consideration. The workshop needs to be scheduled well before Counselor training in order to give Instructors time to implement what they learn at the workshop. Additionally, the holiday season and weather can impact the timing of the workshop. It is recommended that the workshop be two days long. This provides more opportunity for discussion and Instructor interaction. The TRS needs to coordinate with the SC, workshop team, and IRS/State Tax Department Representatives to agree on the dates and then ensure the venue is secured. This should be done as soon as practical (target NLT September 30). “Save the date” emails should be sent to all Districts with reminder emails shortly before the workshop.

What. The TRS needs to determine the focus and content of the workshop. The TRS should also decide if he/she wants to use the workshop as an opportunity to start the certification process by having participants complete certification requirements before attending. There are several advantages to certifying Instructors at the workshop. Attendees will:

- Have reviewed the updated training materials
- Have refreshed their TaxWise skills
- Have become familiar with practice exercises that they will utilize in their training classes
- Be able to discuss the training implications of the required exams (Standards of Conduct, Intake and Interview/QR, and Advanced)
- Have certification behind them and be ready to focus on preparing for their training classes

When developing the workshop agenda, the TRS should consider what’s new, what’s wanted and what’s needed (see Appendix B for a sample agenda). The TRS should reach out to the District Training Coordinators to ask what they would like to have covered in the workshop. The IRS and State Tax Department Representatives may also have some input based on their site/return reviews. Some topics will simply consist of providing information to the participants. Examples include:

- Tax Law/TaxWise Changes
- Training Material Changes, most notably Pub 4012
- Overview of new practice returns, quizzes, and exercises
- Training implications of the Advanced Exam
- Significant IRS SPEC Site Review results

The majority of the agenda needs to focus on one thing: Train the Trainer. The workshop team needs to focus on helping the Instructors conduct effective training programs in their Districts. Emphasis should be on training techniques, training plans, resources and tools.

Example workshop topics include:

- Pre-class reading assignments to prepare students for the training
- Training class agenda planning
- Classroom set-up and managing the classroom environment
- Adult learning principles
- Lesson planning
- Core versus comprehensive lessons
- TWO Immersion, including creation and effective use of templates
- Training resources, tools, and the OneSupport Help Center
- Effective use of PowerPoint and NTTC Slide Sets
- Coordinating training on state returns
- Effective use of quizzes and exercises
- Self-Study
- Mentoring
- Beyond Counselor training (e.g. Client Facilitators, Local Coordinator, HSA, Quality Review Specialists, etc.)
- Training focus for new volunteers versus returning volunteers (Apprentices, Intermediates, and Masters)

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
- *Test/Retest Answers (Pub 4189)* – Pub 4189 must be ordered from SPEC and is available only to certified Instructors. Only certified Instructors may receive or have access to Pub 4189.

How. Once the agenda is established, the TRS and the Workshop Training Team need to discuss how the material will be presented. The best way to reinforce adult learning principles is to ensure that they are followed throughout the workshop. A mix of training techniques should be utilized.

- Presentations/Lecture. This is the least preferred but may be used for a few topics

such as presenting tax law and scope changes.

- **Discussions.** Material is presented and discussion is facilitated by the workshop team. For example, the results of IRS Site reviews could be presented and then the participants could offer ideas for training to improve site performance. Another discussion could be held concerning a particular NTTC Slide set and how to adapt it to train apprentices versus masters.
- **Demonstrations.** The workshop team could conduct a demonstration of a certain training resource or teaching technique with discussion to follow. For example, a lesson could be taught demonstrating the TWO Immersion concept with attendees participating as students.
- **Instructor Interaction.** The Instructor Workshop presents a great opportunity for Instructors from different Districts to interact and exchange ideas.
 - **Round Table Discussions.** Topics can be sent in advance of the workshop and participants told to be ready to make a short presentation to the group. One example would be for each District to present a “best practice” or an effective training technique that they used during last year’s training.
 - **Break-Out Groups.** Participants are divided into small groups and given a topic to discuss and then present the highlights of their discussion to the entire group.
 - **Social Activities.** Discussion and interaction during lunch or dinner or during an extended break can be encouraged without a specific agenda.
- **Webinars.** Webinars, though not as effective as face-to-face, can be used when funding or time and distance present obstacles to holding a workshop. They can also be used to supplement a workshop with follow-up information. Information on holding a webinar is available on the OneSupport Help Center.

Evaluation. The TRS should solicit feedback on the workshop’s value and effectiveness. This is best done by having participants fill out an evaluation sheet during the workshop while it is fresh in their minds. Results from the evaluation should be used to improve future workshops. Sample questions include:

- Was the workshop worth the investment of your time? Yes No
- What subject was of most use to you?
- What subject was the least useful?
- What subject was not covered that you would have liked?
- What could be improved?

5. 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 may 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 serve as the District Training Coordinator (TRC). The TRC is then 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 will work with the TRCs and/or DCs in the state to coordinate Instructor workshop training.

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, Intake/Interview and Quality Review and Advanced Tests for IRS certification.
- Is familiar with the problems required by the District for certification of a Counselor, from the NTTC Workbook or IRS Pub 4491W 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 for Conduct, Intake/Interview and Quality Review 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 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 and 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 taxpayers 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 taxpayers 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

The NTTC recommends that, as part of AARP Foundation Tax-Aide training, each Counselor complete at least four tax problems from the NTTC Workbook 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 must 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 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 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; be certified by attending an Instructor Workshop (within reimbursement guidelines), take and pass the Standards of Conduct, Intake/Interview and Quality Review 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

Day 1

Time	Leader	Topic
8:00		Team arrive and set-up
9:00-9:30	TRS	Welcome/Introductions/Agenda
9:30-10:00	TRS	What’s New
10:00-10:30	TRS/SC	Training Survey Results (Survey sent prior to workshop)
10:30-11:00	SC	State Coordinator Remarks
11:00-11:15		Break
11:15-12:00	TRS/IRS SPEC	IRS Site Reviews and Training Implications
12:00-12:45	Team Mbr	Applying adult learning principles to the classroom
12:45-1:30		Lunch
1:30-3:30	TRS/Team	TWO Immersion Presentation/Demonstration
3:30-3:45		Break
3:45-4:30	TCS	Template development/editing
4:30-5:00	Team Mbr	Forms Generator/Scenario Development

Day 2

Time	Leader	Topic
8:00	Team	Arrive and set-up
9:00-9:45	Team Mbr	Effective use of NTTTC Slides/PowerPoint
9:45-10:30	Team	Breakout Sessions
10:30-10:45		Break
10:45-11:45		Breakout Session Presentations
11:45-12:45		Working Lunch - Round Table – “District best practices”
12:45-1:30	Team Mbr	Navigating OneSupport and Training Resources
1:30-2:30	TRS	Training Intermediates and Masters/On-line Training
2:30-2:45		Break
2:45-3:45	Team Mbr	Practice exercises, training tools, etc.
3:45-5:00	All	Wrap-up, survey, Q&A

Appendix C – AARP Foundation Tax-Aide Training Slides

The complete set of NTTC Training slides is available on OneSupport and covers all pertinent in-scope tax law and related TaxWise topics.

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 Spec RM 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? Yes___ No___

	Excellent	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. _____

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 ___

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

II. Second 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 explain 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

Appendix F – TWO Immersion Initiative

The TWO Immersion initiative changes our approach to training. It is defined as immersing the class in TWO as they simultaneously acquire the necessary knowledge of tax law and the skills of navigating TWO software. The initiative changes instruction in the following ways:

- 1) **Complete immersion in TaxWise online** – Class instruction is fully integrated into the use of TWO to enhance learning – learn by doing.
- 2) **Appropriate use of PowerPoint slides** – Use slides for DISCUSSIONS with class; do not use slides to LECTURE
- 3) **Nominal reliance on Lecture** – Do not lecture unless it is necessary; the preferred approach is to conduct discussions with the class
- 4) **Optimal use of Resource Material** – Fully integrate into every lesson is the use of Resource Material e.g., Pub. 4012, Pub. 17, Pub. 4491; QC/QR Tri-Fold; CCH Videos; NTTC slides
- 5) **Use of a Six-Day TWO Immersion Instructional Schedule that is ‘more user friendly’ to the student** – This schedule splits the content of the major lessons (e.g., Filing Requirements and Filing Status, Exemptions and Dependents, Income, etc.) into two parts thus reducing ‘overload’ of information on the students on the first and second day of training
- 6) Use of pre and post-class assignments – Homework
 - a) Homework can introduce topics that will be taught in the upcoming class to make volunteers comfortable with a topic before time is spent on it in class.
 - b) Homework should reinforce what has already been taught.
 - c) **Effective use of Mentors** – Experienced Counselors , as mentors, benefit from this experience and can assist the instructor
 - d) **Adherence to Adult Learning Principles** – Particularly: Learning By Doing and making Relevant the relationship of Tax Law and the navigation of TWO
- 7) **Evaluation of instruction** – Are we, instructors and students, achieving the objectives for each lesson?

NTTC is supporting this initiative with:

- A full set of Lesson Plans available on OneSupport
- A sample set of Training templates
- Instructional tools such as NTTC PowerPoint slides
- Mentorship assistance by NTTC members