

Adherence to Scope

Scope refers to eligible tax law topics applied to a Counselor prepared tax return.



Policy

- **Counselors may prepare returns that:**
 - **Are in Tax-Aide scope**
 - AND**
 - **Are tax topics included in their training**
 - AND**
 - **They feel comfortable to prepare**

Tax-Aide Scope Manual

- **Designates most forms and schedules that Counselor might see as either in or out of scope**
- **If a form or schedule or part of either is not explicitly listed as in scope, it is out of scope**
- **Scope Manual trumps Pubs 4491 and 4012 for Tax-Aide**



Volunteer Protection Act of 1997

- **Volunteer not liable for harm caused by his/her act or omission if:**
 - **Received IRS/AARP training**
 - **Harm not wilful**
 - **Acting within scope of training**
 - **Following AARP policies and procedures**



Consequences for Going Out of Scope

- **Personal liability for any taxpayer action**
- **Program liability for any taxpayer action**
- **Counselors removed from program**
- **Site shut down**
- **Program grant in jeopardy**

Recent Incident

- **Volunteer removed from program in May 2015 for preparing out of scope returns after being warned several times to stay in scope**



What to do When Out of Scope Returns Prepared by Others

Suggested steps – in order:

- 1. Discuss out-of-scope issue by another volunteer with that volunteer**
- 2. Seek resolution of out-of-scope issue by LC**
- 3. Seek conference with LC and DC about issue**
- 4. File Incident report through OneSupport**



Why put Conscientious Counselor in that Situation...

- **Consequences to site, to program mentioned earlier**
- **Creates poor working environment**
- **Loss of volunteer**
- **There is absolutely nothing for any Counselor to gain by working out of scope**

Don't make the taxpayer's problem your problem



Scope

Even if you have stretched scope boundaries in the past – DON'T.

Going out-of-scope is contrary to the IRS and AARP policies you accepted when you signed the Volunteer Agreement, you lose the protection of the Volunteer Act of 1997, you jeopardize the AARP Foundation grants from the IRS.

Scope

Questions?



Comments...

