AARP Foundation Tax-Aide Program
Tax Training PowerPoint Slides Release 2: Tax Year 2016

The National Tax Training Committee PowerPoint training slides continue the structure and content layout from the past few years. Content for many lessons is separated into Core and Comprehensive categories in an effort to identify the tax law and TaxSlayer information "every" volunteer must know to pass the Advanced test and serve the "typical" Tax-Aide taxpayer. This is a judgment call as taxpayers and volunteers are not the same across every site. Comprehensive is the other in-scope tax law and associated TaxSlayer information from which Instructors will select to add to the Core material to meet their situation. Comprehensive material is identified with a ★. If an entire lesson is considered Comprehensive, the title slide only will include the blue star with "Entire Lesson."

The structure is based on the process based training approach described in Attachment 1. This release includes updated IRS forms screen shots where available and TaxSlayer screen shots based on Practice Lab 2016.

Slide Organization

The slides follow *Pub 4491* which is organized in roughly 1040 order. They provide the instructor a starting point for classroom discussion and on the use of *Pub 4012, Volunteer Resource Guide* and *Pub 17, Your Federal Income Tax* that Counselors will use as reference materials onsite when preparing tax returns. The emphasis is on *Pub 4012* as the first source of detailed tax law for onsite use by Counselors as it is intended to cover the issues we see in the vast majority of tax returns we prepare.

Pub 17 is also an important onsite resource. References to *Pub 17* in the slides are to the 2015 version as the 2016 version was not yet available.

Using the PowerPoint Training Slides

- Instructors will need to hide, delete, add or change slides (see Attachment 2) to fit individual teaching styles, individual audiences, core versus comprehensive materials and available training time or to include local/state tax information or to use with the Immersion training approach.

- Encourage students to use the reference materials and look up the points Instructors want to emphasize (the rest of the points remain as a visual reminder).

- Instructors should choose problems from the NTTC *Workbook* to teach how to correctly enter tax items in the TaxSlayer return. Hardcopies of the workbook are available from the Volunteer Portal using the "Orders" tab.

- AARP requires other practice exercises be completed by all volunteers and reviewed by Instructors or other leaders to demonstrate competency. The required number for each state will be set by the State Coordinator.

Comments and Recommendations

Release 2 of these slides to incorporate 2016 tax forms, screen shots from the production version of TaxSlayer and any other updates is planned for mid-December 2016. In the interim, please submit your comments/corrections/additions/deletions/suggestions through Submit a Request on OneSupport.

Tax Training Files

No	Title	No	Title
01	Introduction to Tax Law	23	Income Other
02	Introduction to TaxSlayer	23a	COD - Principal Residence
03	Course Introduction	23b	Income Other Medicaid Waiver
04	Identity Theft	23c	Income Form 1099-MISC
05	Screening and Interviewing	24	Adjustments to Income
06	Quality Review	25	Standard Deduction
07	Filing Basics	26	Itemized Deductions
08	Filing Status	27	Child and Dependent Care Credit
09	Exemptions	28	Education Benefits
10	Unique Filing Status	29	Foreign Tax Credit
11	Tax Law Basics	30	Child Tax Credit
12	Income Wages	31	Miscellaneous Credits
13	Income Interest and Dividends	32	Other Taxes
14	Income State Tax Refund	33	Payments
15	Income Alimony	34	Earned Income Credit
16	Income Business	35	Refund-Amount Due
17	Income Capital Gains and Losses	36	Affordable Care Act
18	Income Retirement	37	Concluding the Interview
19	Income Rent and Royalty	38	Amended and Prior Year Returns
20	Income Schedule K-1	39	IRS Issued Identification Numbers
21	Income Unemployment Compensation	40	Tax Law Changes
22	Income Social Security	41	Qualifying Child Charts

Attachment 1

Process Based Training

Instructors are encouraged to use the Process Based Training approach below when presenting **each** lesson. PowerPoint slides will help focus student attention and help guide the Instructor through the lesson. The National Tax Training Committee prepared lessons that include instructor notes are located in OneSupport and can be modified to suit the Instructor's style and student needs including the Immersion Training methodology.

1. **Definitions.** If needed, review the terminology specific to the lesson to help ensure the students understand the next process steps in the lesson. Avoid jargon, acronyms (such as VITA) or initialisms (such as ITIN or TCE) that may confuse a student new to the program.

2. **Intake/Interview**. Discuss what the counselor should look for on the Intake/Interview Sheet (IRS Form 13614-C) pertaining to that specific topic and the probing questions the Counselor should ask to ascertain that s/he has all the needed information. Reinforce the requirement that the Intake/Interview Sheet **must** be used for every return.

3. **Tax Law**. Teach the tax law for this lesson that imparts an understanding of the relevant provisions. Review the documents the taxpayer could have to support his/her situation. When a tax document (e.g., W-2, 1099-R) is introduced, review it with emphasis on what it tells the Counselor and the questions they should ask related to it. Demonstrate how to use the resources (Pubs 4012 and 17 and other tools) and stress that there is no need or expectation for Counselors to memorize all the details.

4. **TaxSlayer**. Demonstrate how/where to enter data in TaxSlayer. Show screen shots of TaxSlayer entry forms using Practice Lab. Show how TaxSlayer automatically performs calculations and how information is transferred to other forms and schedules and lines.

5. **Quality Review**. Review the key areas that should be examined during Quality Review (in addition to normal data entry, spelling, transpositions, etc.). Highlight the other key taxpayer documents that should be examined in conjunction with the Intake/Interview Sheet. Discuss the questions the Quality Review person should ask the taxpayer to ensure the return is accurate. Identify any areas that often cause rejects that should be verified.

6. **Summary with Taxpayer**. Review what (if anything) from this topic should be discussed when reviewing this topic with the taxpayer to ensure his/her understanding. Point out possible changes the taxpayer should consider for future years (Required Minimum Distribution due next year, change in withholding, Earned Income Tax Credit or Child Tax Credit, etc.). Include another reminder to taxpayer that s/he has ultimate responsibility for the accuracy of the return.

Attachment 2

Modifying a PowerPoint Presentation

Open the presentation in PowerPoint. In the View tab, select Normal. You should see tabs across the top, thumbnail slides in a column on the left, a single slide in the main screen, and instructor notes at the bottom.
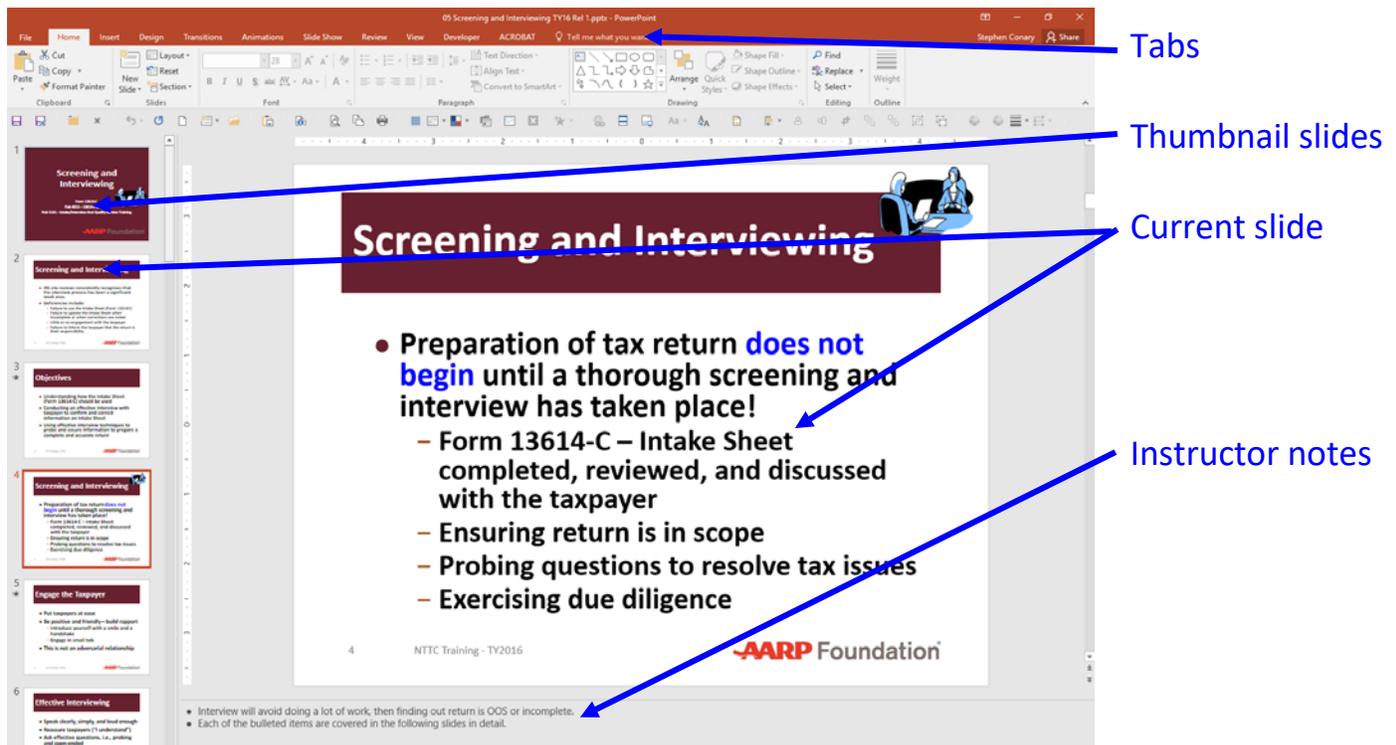
A. Hiding a slide
   1. On the thumbnail slides, select the slide(s) you want to hide.
   2. Either right-click and select Hide Slide or select the Slide Show tab and then Hide Slide
   3. The presentation will now skip over those slides.
B. Adding a slide
   1. Inserting a blank slide
      a) In the thumbnail list, click on the space where you want to insert the new slide
      b) Press Enter. A new slide with the layout of the previous slide will appear.
   2. Insert a slide from a different presentation
      a) Open the other presentation
      b) Click on the thumbnail of the slide you'd like to copy. If you want to copy several slides, hold down the Shift key to select all slides in a sequence or the Ctrl key to select individual slides.
   c) Right-click on one of the selected slides and elect Copy.

       d) Switch to the new presentation.

       e) In the thumbnail view, put your cursor between the two slides where you want to add the copied slide(s).

       f) Press Paste on the Home tab or Ctrl + V or right-click and select Paste to insert the copied slides.

3. Duplicate an existing slide and edit it

       a) Right-click on the thumbnail of the slide you'd like to duplicate.

       b) Select Duplicate Slide.

       c) The new slide will appear immediately below the one you duplicated.

       d) Drag the new slide up or down to its desired location and edit it.

4. Add a screen shot

       a) With the screen you want to copy on your monitor

          (1) Press PrtScr (usually near the upper right-hand corner of your keyboard). A copy of the entire screen is now on your clipboard. –OR–

          (2) Press Alt+PrtScr to copy just the active window to the clipboard –OR–

          (3) If using Windows 7 or 10, open the Snipping Tool (in the Accessories folder) which allows you to select just the portion of the screen you want to copy

       b) Open the slideshow and select the slide that you want to use.

       c) Either press Ctrl+V or right-click on the slide and select Paste Option>>Picture.

       d) Select Format the Drawing>>Crop.

       e) Drag the edges of your screenshot so only the portion you want to show is displayed. Click on Crop again.

       f) Re-size the cropped screenshot and move it into place. If you enlarge the cropped screenshot, it will get fuzzy. Better to make the item as large as possible on the original screen before you take the screenshot and then reduce it in size on the slide.

C. Editing a slide

1. Change wording

       a) Highlight the text to be changed and type the new text.

       b) Select the Home tab to change the font or style.

2. Change picture

       a) Double right-click on the old picture and select Delete.

       b) Copy the new picture.

       c) Double right-click on the location and select Past Option>>Picture.

3. Add shapes

       a) From the Insert tab, select Shapes.

       b) Chose a shape, then on the current slide, drag from one corner of the shape location to the other.

       c) Click on the shape and on the Format tab that appears when you do so.

       d) From the Format tab, you can change the color, the line width, the transparency etc. of the shape. If you plan to use many similar shapes, right-click on the shape and chose Set as Default.

4. Add animations

       a) Select the Animations Tab>>Animation Pane.

       b) Highlight the object or text that you want to animate then the animation that you want to use. It is highly recommended that you use simple animations like Appear.

        c) The animation will appear in the animation pane.

        d) To edit the animation, click on the pull-down arrow beside it. For example, if you want something to appear and then disappear, use the pull down menu to select Effect Option. From Effect, select After animation: "Hide on next mouse click".

        e) The order of animations can be changed by changing the order in the animation pane.

        f) Use the Slideshow>>From Current Slide to display the animation. ESC returns you to normal view.

D. Re-ordering the slides

    1. On the View tab, select Slide Sorter.

    2. Grab thumbnail of slide(s) and drag to new location.

Running a PowerPoint Presentation
With Instructor Notes Showing Only on Instructor Screen

A. Connect the computer to a second monitor or a projector (with display on both).

B. In the Slide Show tab, check Use Presenter View and set Show On to projector or second monitor.

C. Switch to Slide Show mode – the projected image will be the slides; the Instructor's computer will show the current slide, the Notes and the upcoming slide.
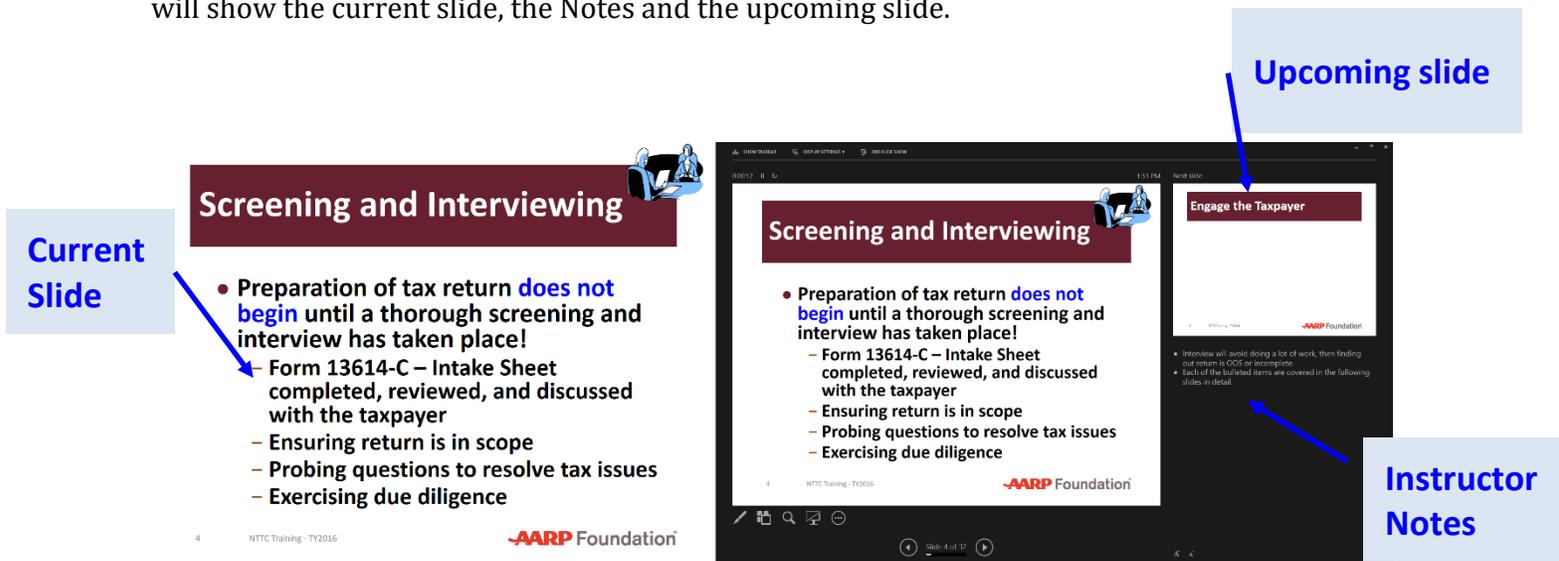
D. On the Instructor's computer, adjust the size of text in the Notes section with the Zoom buttons.