

# Virtual VITA/TCE Taxpayer Consent

This form is required whenever the taxpayer's tax return is completed and/or quality reviewed in a non-face-to-face environment. The site must explain to the taxpayer the process used to prepare the taxpayer's return. If applicable, volunteers must advise taxpayers of the associated risk of transferring their data from one site location to another site.

## Part I - To be completed by the VITA/TCE site:

Site name

O'FALLON PUBLIC LIBRARY

Site address (*street, city, state, zip code*)

120 Civic Plaza, O'Fallon, Illinois 62269-2692

Site identification number (SIDN)

S40052535

Site coordinator name

Mike D

Site contact name

Ryan J

Site contact telephone number

618-632-3783

### This site is using the following Virtual VITA/TCE method(s) to prepare your tax return:

- A. Drop Off Site:** This site uses a drop off process which includes the site maintaining personal identifiable information (social security numbers, Form W-2, etc.) to prepare the tax return at the same site but at a later time. In this process, you will come back to the same site for the quality review and/or signing the completed tax return. The site must explain the method it uses to contact you if additional information is needed.
- B. Intake Site:** This method includes the taxpayer leaving their personal identifiable information (*social security numbers, Form W-2 and other documents*) at the site in order to prepare and/or quality review the tax return at another location. In this process, the taxpayer's tax return information may be sent to another location for one or more of the following reasons; interviewing the taxpayer, preparing the tax return, or performing a quality review. The taxpayer may come back to the intake site for the quality review or to review and sign the completed tax return.
- C. Return Preparation and/or Quality Review Only Site:** This site may receive returns from one or more intake sites to prepare and/or quality review returns. This site generally does not take walk-in or appointments from other taxpayers in their location.
- D. Combination Site:** This site prepares returns for other permanent or temporary intake sites and assist walk in and appointment only taxpayers within their location.
- E. 100% Virtual VITA/TCE Process:** This method includes non face-to-face interactions with the taxpayer and any of the VITA/TCE volunteers during the intake, interview, return preparation, quality review, and signing the tax return. The site must explain the process and consent. This includes the virtual procedures to send required documents (social security numbers, Form W-2 and other documents) through a secured file sharing system to a designated volunteer for review.

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**Part II: The Sites Process:**

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Explain how each process will be followed to assist taxpayers remotely. How will the site manage:

1. Scheduling the appointment

Taxpayers will contact a published site appointment line or make on-line appointments through the Tax-Aide Site Locator.

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2. Securing Taxpayer Consent Agreement

Taxpayers receive a detailed explanation of the processes used for intake, return preparation, quality review, taxpayer return acceptance, e-filing, and how/when documents will be returned / destroyed. Explanations are provided verbally at initial contact and again at the first their appointment. A pre-filled 14446 is provided to the taxpayer for signature before the intake interview is started.

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3. Performing the Intake Process (*secure all documents*)

Taxpayer provides Photo Identification, completed Intake Booklet (13614-c), signed 14446, and all tax documents. A certified Counselor conducts a thorough In-Person intake interview including verification of taxpayers' identification and social security information. All other documents are checked in, inventoried, and put in secure storage. Taxpayer leaves the site with an appointment to return no more than 7 calendar days later.

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4. Validating taxpayer's authentication (*Reviewing photo identification & Social Security Cards/ITINS*)

Taxpayer Identification and allowable forms of Social Security number / ITINS documentation are verified during the intake interview appointment.

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5. Performing the interview with the taxpayer(s)

A thorough In-Person intake interview takes place at the first appointment

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6. Preparing the tax return

All documents are checked out of secure storage by a certified Counselor and return is prepared using TaxSlayer Pro Online software over a secure Internet connection. The Counselor will contact the taxpayer by telephone to resolve any questions that arise during preparation of the return. 8879 Status will be marked "Ready for Review" in Custom Question section of TaxSlayer. Documents are returned to secure storage when return preparation is complete.

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7. Performing the quality review

All documents are checked out of secure storage by a certified Counselor who will review the return using TaxSlayer Pro Online software over a secure Internet connection. The reviewer will contact the taxpayer by telephone to resolve any questions that arise during quality review of the return. 8879 Status will be marked "Awaiting Signature" in Custom Question section of TaxSlayer. Documents are returned to secure storage when quality review is complete.

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8. Sharing the completed return

A certified Counselor reviews the completed return with the taxpayer in person during the second appointment.

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9. Signing the return

The Form 8879 is explained to taxpayer once they approve the return. Taxpayer will sign the 8879 in presence of the Counselor with whom they reviewed the return. All taxpayer documents are returned and Document Inventory updated with taxpayer verifying they received all of the documents left in their first appointment.

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10. E-filing the tax return

The return will be e-filed within 24 hours of taxpayer signing the Form 8879. Any e-file rejection will be addressed with the taxpayer via telephone following IRS guidelines of rejection correction.

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Page three of this form will be maintained at the site with all other required documents.

**Part III: Taxpayer Consents:**

**Request to Review your Tax Return for Accuracy:**

To ensure you are receiving quality services and an accurately prepared tax return at the volunteer site, IRS employees randomly select free tax preparation sites for review. If errors are identified, the site will make the necessary corrections. IRS does not keep any personal information from your reviewed tax return and this allows them to rate our VITA/TCE return preparation programs for accurately prepared tax returns. If you do not wish to have your return included as part of the review process, it will not affect the services provided to you at this site. If the site preparing this return is selected, do you consent to having your return reviewed for accuracy, by an IRS employee?

Yes  No

**Virtual Consent Disclosure:**

If you agree to have your tax return prepared and your tax documents handled in the above manner, your signature and/or agreement is required on this document. Signing this document means that you are agreeing to the procedures stated above for preparing a tax return for you. (If this is a Married Filing Joint return both spouses must sign and date this document.) If you chose not to sign this form, we may not be able to prepare your tax return using this process. Since we are preparing your tax return virtually, we have to secure your consent agreeing to this process. If you consent to use these non-IRS virtual systems to disclose or use your tax return information, Federal law may not protect your tax return information from further use or distribution in the event these systems are hacked or breached without our knowledge. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature. If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov). While the IRS is responsible for providing oversight requirements to Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs, these sites are operated by IRS sponsored partners who manage IRS site operations requirements and volunteer ethical standards. In addition, the locations of these sites may not be in or on federal Property.

I am agreeing to use this site's Virtual VITA/TCE Process  Yes  No

Printed name		Printed name <i>(spouse if married filing joint)</i>	
Date of birth	Last four digits Social Security/ITIN number	Date of birth	Last four digits Social Security/ITIN number
Date	Telephone number	Date	Telephone number
Email address		Email address	
Signature <i>(electronic)</i>		Signature <i>(electronic)</i>	
<b>OR</b>		<b>OR</b>	
Signature <i>(type/print)</i>		Signature <i>(type/print)</i>	