Form **14446** (October 2020)	Department of the Treasury - Internal Revenue Service **Virtual VITA/TCE Taxpayer Consent**	OMB Number 1545-2222

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 this site will use to prepare the taxpayer's return. If applicable, taxpayers must also be advised of all procedures and the associated risk if their data will be transferred from one site location to another site location.

Part I - To be completed by the VITA/TCE site: LOW CONTACT MODEL WITH TWO TAXPAYER VISITS

Site name

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

Site identification number (SIDN)	Site coordinator name
Site contact name	Site contact telephone number

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 <u>maintaining personal identifiable information</u> *(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 will explain the method it will use to contact you if additional information is needed to prepare and/or quality review the tax return.

☒ **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 <u>may</u> 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 as well as assisting walk in and/or 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 taxpayer will be explained the full process and is required to consent to step-by-step process used by the site. 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.

Part II: The Sites Process:

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, make on-line appointments through the Tax-Aide Site Locator, or be contacted directly by a Tax-Aide volunteer to set up an appointment after the taxpayer submits a request for service using a web form on aarp.org

2. Securing Taxpayer Consent Agreement
Taxpayer receives a detailed explanation of the intake, preparation, quality review, return approval, efiling and file deletion processes verbally over the phone when initial contact is made and in written form delivered by email sent to the taxpayer or in hard copy picked up at the site. Taxpayer receives a pre-filled 14446, with a written explanation of the 14446, and is instructed to bring the signed 14446 to their scan appointment along with all of their tax documents.

3. Performing the Intake Process *(secure all documents)*
Taxpayer arrives for their scan appointment, presents photo identification, the signed 14446, and an Intake Booklet (13614-C) completed to the best of the taxpayer's ability. All of the taxpayers documents, photo IDs, Social Security cards, 13614C, 14446 are scanned and taxpayers leaves the site with all hard copy documents. A certified Counselor contacts taxpayer using Google Meet video conference or telephone to conduct a complete intake interview.

4. Validating taxpayer's authentication *(Reviewing photo identification & Social Security Cards/ITINS)*
Taxpayer ID is verified during the initial scan appointment (step 3 above) and verified again by the Counselor conducting the intake interview. Social Security numbers will be verified verbally and using the required copy of taxpayer's most recent Federal tax return.

5. Performing the interview with the taxpayer(s)
An appointment will be scheduled with the taxpayer for the intake interview. The intake interview will be conducted by a certified Counselor by telephone.

6. Preparing the tax return
Each return will be prepared by a certified Counselor with restricted access to the taxpayer's scanned document files. Access to the electronic files will be restricted to view only; the Counselor will be unable to copy, print, share, or download the files. All returns will be 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.

7. Performing the quality review
A second certified Counselor will quality review the return, contacting the taxpayer by telephone to conduct a QR interview and referencing the taxpayers scanned documents files. The Quality Reviewer's access to the scan files will be restricted to view only; the Quality Reviewer will be unable to copy, print, share, or download the files.

8. Sharing the completed return The completed return and 8879 will be saved to a secure folder on the site's Tax-Aide Google Drive, that folder will be shared with the taxpayer using a unique link that allows taxpayer access only to the folder containing their information. Taxpayer will be unable to see or access any other data. Taxpayer will be contacted by a Counselor via phone. Counselor will review the return with the taxpayer (and spouse, if married), answer any questions taxpayer may have, make any corrections that may be necessary and explain the 8879. Taxpayer will be given an appointment to return to the site.

9. Signing the return
When the taxpayer returns to the site, they will receive an explanation of the 8879 and be asked to sign. Once Counselor sees the taxpayer sign 8879, the Counselor will mark the return COMPLETE in TaxSlayer.

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. All of the taxpayer's scanned document files, including the signed 8879, will be deleted within 48 hours of the return being accepted or 14 days following original receipt of the scanned files, whichever occurs first.

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. 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 *(spouse if married filing joint)*

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 *(electronic)*	Signature *(electronic)*
OR	**OR**
Signature *(type/print)*	Signature *(type/print)*