Form **14446** (November 2023)

Department of the Treasury - Internal Revenue Service

Virtual VITA/TCE Taxpayer Consent

This form is required when either the Intake/Interview and/or the Quality Review are not conducted in-person between the taxpayer and the VITA/TCE volunteer. The site must explain to the taxpayer the process used to prepare the taxpayer's return. If applicable, volunteers must advise the taxpayer 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

UNITED WAY FAIRFIELD COUNTY

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

115 S BROAD STREET
LANCASTER OH 43130

Site identification number (SIDN)	Site coordinator name
S45018727 / S45049446	BARBARA SANFORD / SHEILA JACOBS
Site contact name	**Site contact telephone number**
BARBARA SANFORD / SHEILA JACOBS	740-653-0643

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

☒ **A. Drop Off Site:** This site uses a drop off process which includes the site maintaining personally 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, the taxpayer comes 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 the taxpayer if additional information is needed.

Note: Sites where the taxpayer does not leave the site's property, for example waiting in another room or in a vehicle, are NOT considered drop off sites. Since the taxpayer remains at the site, they are not required to complete Form 14446. If the taxpayer leaves their tax documents at the site and then leaves the site's property for any reason, the taxpayer must complete Form 14446.

☐ **B. Intake Site:** This method includes the taxpayer leaving their personally 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-ins or appointments in their location.

☐ **D. Combination Site:** This site prepares returns for other permanent or temporary intake sites and assists walk-ins and appointments in their location.

☐ **E. 100% Virtual VITA/TCE Process**: There is no in-person interaction with the taxpayer and any of the VITA/TCE volunteers in this process, during the intake, interview, return preparation, quality review, and signing the tax return. The site must explain the virtual processes 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.

Part II: The Site's Process:

Explain how each process will be followed to assist the taxpayer remotely. The questions in parentheses below provide guidance on what to include in the explanation for each process. How will the site manage:

1. **Scheduling the appointment (How is the appointment made: by phone, online portal, email, or by other means)**
Appointments are scheduled by calling the UWFC at 740-653-0643 or visit UWFC to make an appointment to drop off tax return. UWFC is exploring the option to also allow online scheduling for appointments. The drop-off process is reviewed with the client(s). UWFC website also includes a review of the drop off process and what documents the client must bring with them.

2. **Securing Taxpayer Consent Agreement (How is the 14446 signed, received, and stored)**

The drop-off process including the Form 14446 is explained to the client during the intake appointment. Client and spouse (if applicable) complete taxpayer information agreeing to the drop off process and signs Form 14446. If Married Filing Joint, they are also advised they must both be present to sign and attend the quality review appointment to review and sign the return once it is completed. Taxpayer may also choose option to use Customer Portal to upload/ view or sign 8879/return once tax return is complete. Without this signed consent, return or uploading documents cannot be completed virtually.

3. **Performing the Intake Process - securing all documents (How are the taxpayer's supporting documents received, stored and tracked)** All intake is done in-person. Client completes the Form 13614-C, Intake/Interview and Quality Review Sheet either before or at the tax site. We validate client identification via Picture ID for client and spouse (if applicable), Social Security Cards (or other allowed social security verification documents or Individual Tax Identification Numbers, and social security cards for potential dependents (if applicable) must be provided. All documents brought are reviewed to make sure we have all necessary documents and the returns is within scope. Information /documentation necessary to prepare an accurate tax returns will be placed into a drop off envelope, logged in and stored in a locked cabinet until it is ready to be prepared. All documents are returned to the client when they return to review and sign the return. If client is using Customer Portal to sign (only appointment is to drop off their tax documents.) a copy of documents will be obtained and will be kept in locked cabinet until completed and accepted by the IRS. Once the return has been accepted, the Portal Customer documents will be shredded.

4. **Validating taxpayer's authentication - reviewing photo identification and Social Security cards/ITIN letters (What communication channel, either in-person or virtually, is used to validate the taxpayer's identity and which documents are reviewed)**
All validation is done in-person. Client and spouse (if applicable) must provide: Picture Identification, Social Security Cards (or other allowed social security verification documents, including social security cards for dependents (if applicable). If client is missing social security number or other documents, they may upload them via the Customer Portal. All identification documents must be received prior to beginning the return.

5. **Performing the interview with the taxpayer (What communication channel, either in-person or virtually, is used to conduct the interview.**
An interview is completed in-person with certified volunteer who will review the 13614-C, ask clarification questions and review all documents to ensure we have everything needed to complete an accurate tax return. Client is advised that they will be contacted if any additional information is required. They will be contacted to schedule an appointment for pickup when the return is complete and ready to be reviewed and signed. Clients will be able to choose the option to visit the site one time and can electronically view and sign their tax return. They must agree to set up of the Taxslayer Customer Portal, which will allow them to submit any additional documentation, as well as to view and sign the return electronically. The client will be notified thru Taxslayer Chat when the return is ready to review. Client will then be able to view the return to verify information is correct and e-sign the 8879 to allow us to e-file the return.

6. **Preparing the tax return (Where is the tax return prepared and how are documents accessed by the preparer)**
Tax returns are prepared on site by certified tax preparer. All return documents are kept in a drop off envelope, they are recorded on log in sheet and kept in a secure, locked filing cabinet. The preparer will initial the log when they pull envelope from the drawer. The preparer will review the intake form and documents and will enter the return. If there is any missing information, clients will be contacted by telephone or if they elect to use the Customer Portal they can be contacted to upload missing documents. The tax envelope is returned to the locked cabinet indicating it is ready for Quality Review.

7. **Communicating with the taxpayer (Site must explain the method(s) it uses to contact the taxpayer if additional information is needed)**
Clients who set up a portal account, are sent a message in the Client Portal if additional information is needed. All other clients are advised we will call if we have any additional questions or need additional information while preparing their return. Clients are advised not to provide personal information (SSN or bank account) over the phone.

8. **Performing the quality review (Where is the tax return reviewed and how are documents accessed by the reviewer)**
Clients are called and scheduled an appointment to review and sign the return. The client (and spouse) will return to the tax site to complete their review of the return to verify information is correct before signing the 8879. Clients who choose to use the Customer Portal to electronically sign their return will be contacted to review

the return information. The return will be uploaded in the Customer Portal for them to review and electronically e-sign their 8879. Client will participate in the quality review process to ensure the names, social security numbers, address, phone, banking information, income and expenses are correct.

9. **Sharing the completed return (What communication channel, in-person or virtually, is used to share the completed return and how does the volunteer and/or taxpayer access the completed return**)

During client appointment, they review a printed copy of the return and are advised that they and spouse (if applicable) are responsible for the accuracy of information reported on the tax return. Clients who want to receive return electronically are sent a message in the Customer Portal that the return is complete and uploaded for client(s) to review for accuracy of information on the return.

10. **Signing the return (Does taxpayer sign the return in-person or electronically and if electronically, which software is used to sign the return)**
Clients who visit the office sign the return in person. For client(s) who use the Customer Portal, they must esign the 8879 in Taxslayer.

11. **E-filing the tax return (When is the return e-filed: immediately or at the end of the day)**
Returns are efiled within 24 hours after client signs 8879 or completes the e-signed copy of the 8879, typically the same day.

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 agree to use this site's Virtual VITA/TCE Process ☐ Yes ☐ No

Printed name		Printed name (spouse if married filing joint)	
Date of birth	Date	Date of birth	Date
Telephone number		Telephone number	
Email address		Email address	
Signature (electronic) **OR**		Signature (electronic) **OR**	
Signature (type/print)		Signature (type/print)	