

Form 14446 (November 2022)	Department of the Treasury - Internal Revenue Service Virtual VITA/TCE Taxpayer Consent	
This form is required when any part of the tax return preparation process is completed without in-person interaction 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		
SEVCA Westminster		
Site address (<i>street, city, state, zip code</i>)		
91 Buck Drive Westminster, VT 05158		
Site identification number (SIDN)	Site coordinator name	
S11213259	Leslie Wood	
Site contact name	Site contact telephone number	
Leslie Wood	802-722-4575 x 1603	
This site is using the following Virtual VITA/TCE method(s) to prepare tax returns:		
<p>A. Drop Off Site: This site uses a drop off process which includes the site <u>maintaining personally identifiable information (Social Security numbers, Form W-2, etc.)</u> 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.</p> <p>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 <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.</p> <p>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.</p> <p>x D. Combination Site: This site prepares for other permanent or temporary intake sites as well as assisting walk-ins and appointments in their location.</p> <p>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.</p>		
Part II: The Sites Process:		
Explain how each process will be followed to assist the taxpayer remotely. How will the site manage:		

1. Scheduling the appointment

Letters sent to all past clients with F13614C, F14446, along with list of documents needed including photo ID for taxpayer and spouse, if any, SS/ITIN cards for each person on return. List includes income, expense and deductions support. Letter includes VolTax and Civil Rights information. Clients call SEVCA main office and make appointment with front desk receptionist who is IRS certified in Volunteer Standards of Conduct and Intake/Interview and Quality Review or with IRS Advanced Tax Law VITA program coordinator/site coordinator to sign consent, drop off documents, verify ID and provide copies of Social Security cards/ITINs. Taxpayers are informed turn around is from drop off is approximately 10 days to two weeks until pickup.

2. Securing Taxpayer Consent Agreement

F14446, Virtual VITA/TCE Taxpayer Consent, must be signed before any taxpayer documents will be accepted or reviewed and before any taxpayer information will be discussed. Virtual VITA process will be explained to taxpayer(s) including necessary documents, photo ID requirement for taxpayer and spouse, if any, and Social Security card or ITIN for each person reported on return. Taxpayers must make appointment to return to site to review return and sign F8879 before return will be filed. Taxpayers are informed turn around is from drop off is approximately 10 days to two weeks until pickup.

3. Performing the Intake Process (securing all documents)

After signed F14446 consent, taxpayer will complete F13614-C intake sheet if they have not already done so. If taxpayer is unsure of answer, mark "Unsure." IRS certified volunteer confirms consent is completed, authenticates ID for taxpayer and spouse, if any, and scans documents to SEVCA secure One Drive. Taxpayers are asked for bank routing and account numbers for direct deposit. Taxpayers are informed they are responsible for the accuracy of all information reported on the tax return. Phone number is confirmed with taxpayer and taxpayer is reminded they may receive a call if questions arise. A secure method of identifying an IRS volunteer calling and verifying ID for the volunteer is determined for a phone interview.

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

IRS certified volunteer will review acceptable photo ID for Taxpayer and spouse, if any. Social Security cards/ITINs are required for everyone reported on the tax return including children. Documents are scanned for use in tax preparation. No original documents are retained.

5. Performing the interview with the taxpayer

Taxpayer(s) contacted by phone and ID of IRS tax law certified volunteer and taxpayer(s) confirmed using pre-agreed upon method. VITA IRS tax law certified volunteer reviews F13614-C with taxpayer(s), confirming names, addresses, TINs and birthdates and other information. All questions marked "Unsure" must be marked Yes or No. Documents reviewed include all income documents including forms W-2, 1099 series, 1098s, gross receipts, if any, and other income related information. Documents supporting deductions and expenses including but not limited to mortgage statements, tuition and fees, childcare expenses, charitable deductions, and Schedule C expenses, if any are reviewed. Questions will be asked to clarify information as necessary. Taxpayer(s) bank routing and account numbers are solicited for direct deposit. Taxpayers are advised they are responsible for all information reported on the tax return.

6. Preparing the tax return

Return will be prepared by an IRS tax law certified volunteer trained at the proper level for the return as determined by review of the F13614-C. Return will be prepared using taxpayer provided information and documents. Preparers use secure software and internet access, are educated on maintaining taxpayer confidentiality and have access to IRS resource materials and publications. Taxpayer was notified at intake they may receive followup call if questions arise during the tax preparation process. If this is necessary, identity will be confirmed using the pre-agreed method prior to tax information being discussed.

7. Performing the quality review

A second, IRS tax law certified volunteer trained at a level at or above the original preparer will perform quality review of the tax return. F13614-C, source documents and any notes will be used to review return for income, adjustments, deductions and credits. Taxpayer(s) may be contacted by volunteer if questions arise during the tax preparation process. Volunteer will identify themselves using the pre-determined method and taxpayer(s) will be asked for pre-determined password.

8. Sharing the completed return

Taxpayer and spouse, if any, must return to the VITA site for a second appointment to review completed tax return with an IRS tax law certified volunteer. Taxpayer and spouse, if any, must provide verify identification before prepared return is shared. Taxpayer and spouse, if any, must verify correct name(s) and spelling, date(s) of birth, Social Security number or ITIN for each person on the tax return, and all income and deductions are correctly reported. Any taxpayer questions are addressed. If any changes are necessary, return will be updated and must go thru quality review process and sharing with with taxpayer again. Taxpayers are reminded they are responsible for the accuracy of all information reported on the tax return.

9. Signing the return

Taxpayer and spouse, if any, must return to VITA site for second interview to review and sign completed return. Taxpayer and spouse, if any, must provide verify identification before prepared return is shared. Taxpayer and spouse, if any, must verify correct name(s) and spelling, date(s) of birth, Social Security number or ITIN for each person on the tax return, and all income and deductions are correctly reported. Taxpayers are reminded before signing they are responsible for the accuracy of all information reported on the tax return.

10. E-filing the tax return

Site Coordinator will efile the tax return after form 8879 is signed by taxpayer and spouse, if any. Site Coordinator will review rejected returns promptly and make corrections, if possible. If Site Coordinator cannot make corrections due to insufficient information or amount of the error, taxpayer(s) will be notified and will be required to return to site to provide additional information to correct error. If return cannot be efiled, taxpayers will be provided with a hard copy of the return, instructions for mailing by the due date with payment, if any. Mailing return and payment, if any, by the due date is the taxpayers' responsibility.

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		Date of birth	
Last four digits Social Security/ITIN number		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)	