

# (Read page 1 & 2 and complete page 3)

Form <b>14446</b> (November 2023)	Department of the Treasury - Internal Revenue Service <b>Virtual VITA/TCE Taxpayer Consent</b>	
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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	
Jennings County United Way	
Site address (street, city, state, zip code)	
707 N State St North Vemon, IN 47265	
Site identification number (SIDN)	Site coordinator name
S21012620	Cheri Massey
Site contact name	Site contact telephone number
Cheri Massey	812-346-5257 x3

**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.

**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.

**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 Sites Process:**

Explain how each process will be followed to assist the taxpayer remotely. 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 online through our website [jcnitedway.org](http://jcnitedway.org). Phone calls to the office are also scheduled through the online system. An email address is preferred, but not required, and a partnership with our local library will help clients set up a free email address if needed. (Jefferson County intakes do not require appointments and are first come, first served as advertised.)

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

All consents are a part of the Intake Packet. The intake packet is available on our website on the page that the appointment is scheduled on, a link is also emailed to the taxpayer with appointment confirmation and reminders if they provide an email address. Alternately, an intake packet can be picked up in advance at the office or the client may arrive early to complete paperwork.

**3. Performing the Intake Process - securing all documents (How are the taxpayer's supporting documents received, stored and tracked)**

13614-C and all intake documents are reviewed during the intake appointment to ensure completeness and scanned. Taxpayer must be present to verify identity and answer questions.

**4. Validating taxpayer's authentication - reviewing photo identification & Social Security cards/TIN letters (What communication channel, either in-person or virtually, is used to validate the taxpayers identity and which documents are reviewed)**

ID and SS cards are required. ID is visually confirmed to be the person in possession of it using a common and ordinary understanding of "like" appearances. Expired ID's must be approved by the Site Coordinator.

**5. Performing the interview with the taxpayer (What communication channel, either in-person or virtually, is used to conduct the interview)**

Interview occurs during intake by reviewing the 13614-C line by line with the client to clarify any unclear responses. All documents associated with items on the 13614-C are reviewed, consent forms, ID's etc are reviewed prior to scanning.

**6. Preparing the tax return (Where is the tax return prepared and how are documents accessed by the preparer)**

Certified preparer will use scanned files to complete return. The return is assigned to a preparer making the scanned documents files available in [box.com](http://box.com) to that preparer. The files include all forms, documents and ID's. When volunteers are available onsite and the client chooses to wait, the preparer may choose between using the scanned documents or the original documents.

**7. Communicating with the taxpayer (Site must explain the method(s) it uses to contact the taxpayer if additional information is needed)**

The contact information you provide on your intake forms is used to contact you with additional questions. If contact information needs to be updated, you must do so in person with photo ID.

**8. Performing the quality review (Where is the tax return reviewed and how are documents accessed by the reviewer)**

We use a two phase quality review process. First, the return is reviewed by a certified volunteer and then it is reviewed with the client. The volunteer has access to all scanned documents and ID's in [box.com](http://box.com)

**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)**

Site Coordinator prints the return for the reviewer or sends the return to the client portal then contacts you to review the information with you.

**10. Signing the return (Does taxpayer sign the return in-person or electronically and if electronically, which software is used to sign the return)**

You will sign the return either in person on paper or in the client portal after we have reviewed it with you. Signatures are required in four places: e-file authorizations for IRS and state, as well as signing both returns. Adobe Sign is used as a backup- Adobe notifies us when the return has been signed by the taxpayer(s).

**11. E-filing the tax return (When is the return e-filed: immediately or at the end of the day)**

Once the return, including the 8879, has been signed the return is e-filed. After the return is accepted, files are deleted from [box.com](http://box.com)

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 (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)	
<b>OR</b>		<b>OR</b>	
Signature (type/print)		Signature (type/print)	

("yes or no" must be marked in BOTH places)