

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

Kingsport VITA

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

285 Louis Street

Kingsport, TN 37660

Site identification number (SIDN)

S24061039

Site coordinator name

Jim Johnson

Site contact name

Jim Johnson

Site contact telephone number

423-483-2962

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

X

- 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.
- 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 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

Clients will call the "Appointment Manager" to obtain an appointment. Appointments are made for Monday evenings in one of three time-blocks (4:30-5:30, 5:30-6:30, 6:30-7:00). Appointments are limited to the number we expect to be able to handle each Monday. Initially this number will be 30 Clients or 10 Clients per time block. This will be adjusted up or down based on experience and the number of volunteers available each week. Clients will be advised to arrive within their assigned time block so that all Clients can be processed prior to closing. Clients will be asked to select a time block to return on the following Thursday evening to review and sign completed returns.

2. Securing Taxpayer Consent Agreement

Form 14446 will be completed and signed by the Client during the intake interview on Monday evenings. The signed form will be stored along with the paper signed copy of the tax return in the Kingsport VITA file cabinet. The file cabinet is kept locked when not in use. The site coordinator and alternate site coordinator maintain the keys to the file cabinet locks.

3. Performing the Intake Process (securing all documents)

Clients are requested to bring all tax relevant documents with them to the intake interview (W-2, 1099, etc.). In addition, clients must bring a Photo-ID and Social Security Card. The Client is asked to complete Form 13614-C and Form 14446. A photocopy is made of the Client ID's and Social Security Card(s). Once completed the Client is then put in Queue for an intake interview. During the interview the tax preparer reviews the Form 13614-C, the Client tax documents. All tax forms and copies are placed in a folder and kept in the secure file cabinet until needed for Tax preparation.

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

Photo IDs are required for all Clients. Video conferencing and file sharing systems are not used.

5. Performing the interview with the taxpayer

A qualified tax preparer conducts the interview in a face-to-face meeting with the Client. The tax preparer uses Form 13614-C as a guide to review and confirm that all information needed for the tax preparation is available. If any missing information is identified, a plan is agreed to obtain the missing information prior to tax preparation.

6. Preparing the tax return

Tax packages received during the intake and interview process are accessed and the tax return is prepared using the TaxSlayer online software at the VITA Site. Once the tax return is completed it is submitted for quality review.

7. Performing the quality review

The quality review for each return is done by a qualified tax preparer who did not prepare the return. All tax documents are reviewed while checking the return in the TaxSlayer Online system. Any questions raised or mistakes noted are resolved with the original tax preparer. Once the review is completed the return is marked as approved, and two copies are printed.

8. Sharing the completed return

Clients are requested to come to the Site on Thursday evenings to review and sign their returns. The return is reviewed with the client by a qualified tax preparer. If any concerns or mistakes are identified during the review the issue is documented and the return is kept for correction during the following week unless the mistake can be easily corrected at that time. If the Client agrees with the return, they are asked to sign both of the copies of the tax return. One copy is kept along with Form 14446 and Form 13614-C in the site secure file cabinet. The client is given a copy of the return for their records.

9. Signing the return

If the Client agrees with the return, they are asked to sign both of the copies of the tax return. Once the return is completed and signed by the client, all original documents are returned to the client along with a record copy of the tax return.

10. E-filing the tax return

Tax returns are transmitted on the same day that the client reviews and signs the tax returns. Rejected submissions are assigned to qualified tax preparers for resolution during the next week's operating days.

Page four 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)	