

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		LTM Exton	
Site address (street, city, state, zip code)		44 Creamery Way, Suite 100 Exton, PA 19341	
Site identification number (SIDN)	Site coordinator name		
S26061617	Christopher March		
Site contact name	Site contact telephone number		
Donna Laird	610-380-9099 ext 100		

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 <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.
	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.
	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	No appointment is necessary. It is a first-come, first-serve drop off site.
2. Securing Taxpayer Consent Agreement	All consents needed will be signed prior to the taxpayer leaving the drop off site.
3. Performing the Intake Process (securing all documents)	The securing of all needed documents will take place at the site, during the intake Process, prior to the taxpayer leaving. Every document will be scanned into the GetYourRefund platform.
4. Validating taxpayer's authentication (Reviewing photo identification & Social Security cards/ITINS)	Photo ID verification of the first and secondary taxpayers will take place during the intake process at the site as well as verification of all social security cards and/or ITINS. All will be scanned into the GetYourRefund platform. This information will also be checked again during the preparation of the return, and during the quality review.
5. Performing the interview with the taxpayer	All interviews will take place during the Intake Process and prior to the taxpayer leaving the site by a certified basic or advanced tax preparer. A second interview usually takes place once the tax preparer begins working on the return, and followed up by the certified quality reviewer.
6. Preparing the tax return	Preparation of the tax return will take place after the initial intake interview is completed using GetYour Refund by the first available IRS certified volunteer. All
7. Performing the quality review	

The taxpayer will be called by an advanced quality reviewer (someone other than the certified volunteer who initially prepared the return). Our advanced quality reviewers follow the Quality Review Process found in the 4012 to help ensure an accurate return.

8. Sharing the completed return

Depending upon the taxpayer's preference, made known during the Intake Process, the taxpayer will return to the site where the drop off took place, during regularly scheduled VITA site hours, to review and receive the completed return, or it will be sent through GetYourRefund to be shared and viewed.

9. Signing the return

Depending upon the taxpayer's preference, made known during the Intake Process, the taxpayer will return to the site where the drop off took place to sign the return, during regularly scheduled site hours, or if they prefer, can sign electronically through GetYourRefund.

10. E-filing the tax return

Returns will be electronically filed, by the end of the day in which the final 8879 signature pages have been obtained.

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)