

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

Life Transforming Ministries

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

645 East Lincoln Highway  
Coatesville, PA 19320

Site identification number (SIDN)

S25013912

Site coordinator name

Don O'Neill, Eric Jones, Bob Graham

Site contact name

Donna Laird

Site contact telephone number

610-380-9099 ext 100

**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.

**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**

No appointment is necessary. We operate on a first-come, first-serve basis. When virtual returns come through, they are fed into TaxSlayer and preparation begins with the first available certified tax preparer at our Coatesville Production site. There will be times when we call the taxpayer on our video enabled Yealink phone system.

**2. Securing Taxpayer Consent Agreement**

All consents must be signed prior to the taxpayer leaving the intake site. Virtual returns must upload signed 14446 to us through the Customer Portal, or Encyro. These are both secure transmission services.

**3. Performing the Intake Process (securing all documents)**

At the site, all documents are scanned and originals given back to the taxpayer prior to leaving. Virtual returns are only started once all documents, forms and questions are answered.

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

For our virtual taxpayers, they must submit a picture of themselves holding their license under their chin (both first and secondary taxpayers). For walk-ins, we check identities prior to them leaving the site.

**5. Performing the interview with the taxpayer**

Interviews take place while going through the taxpayers documents they upload through the Customer Portal, or encyro. This happens either in person, for those walking into the site, or by using our video enabled Yealink phone system to speak with those choosing the virtual method.

**6. Preparing the tax return**

Preparation of tax returns take place at a later time, at our Coatesville production site by the first available IRS certified volunteer. There is no guarantee of turn-around time as that depends on the availability of preparers and workload. Every taxpayer receives a phone call from us via a video enabled phone with any questions as we prepare the return.

**7. Performing the quality review**

Taxpayers are called on our video enabled phone system, by a second IRS certified volunteer for the Quality Review. The reviewer follows the Quality Review Process found in Publication 4012.

**8. Sharing the completed return**

Depending upon the taxpayers preference, the taxpayer will return to the site where the intake took place during times of operation, to sign the 8879 signature forms and receive their copy. If they opted to sign electronically, the tax return will be sent through the Customer Portal for review and signature.

**9. Signing the return**

Taxpayers choose if they wish to return to the intake site to sign, or if they wish to sign electronically, through the Customer Portal.

**10. E-filing the tax return**

Returns will be electronically filed, by the end of the day, in which the final signature page has been obtained.

**Page two 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

|                               |   |  |  |
|-------------------------------|---|--|--|
| <b>Printed name</b>           |   | <b>Printed name (spouse if married filing joint)</b> |  |
| <b>Date of birth</b>          | <b>Last four digits Social Security/ITIN number</b> | <b>Date of birth</b>                                 | <b>Last four digits Social Security/ITIN</b> |
| <b>Date</b>                   | <b>Telephone number</b>                             | <b>Date</b>  | <b>Telephone number</b>                      |
| <b>Email address</b>          |   | <b>Email address</b>                                 |  |
| <b>Signature (electronic)</b> |   | <b>Signature (electronic)</b>                        |  |
| <b>OR</b>                     |   | <b>OR</b>  |  |
| <b>Signature (type/print)</b> |   | <b>Signature (type/print)</b>                        |  |