Form **14446**
(November 2023)

Department of the Treasury - Internal Revenue Service

Virtual VITA/TCE Taxpayer Consent

This form is required when either the Intake/Interview and/or the Quality Review are not conducted in-person 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

Community Action Agency Cincinnati | Hamilton County

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

1740 Langdon Farm Rd, Cincinnati, Ohio 45237

Site identification number (SIDN)	Site coordinator name
S43011222	EITC Site Coordinator
Site contact name	**Site contact telephone number**
Operations Director	(513) 309-7501

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.

☒ **D. Combination Site:** This site prepares returns for other permanent or temporary intake sites and assists 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 Site's Process:

Explain how each process will be followed to assist the taxpayer remotely. The questions in parentheses below provide guidance on what to include in the explanation for each process. How will the site manage:

1. Scheduling the appointment (How is the appointment made: by phone, online portal, email, or by other means)
No appointments are necessary for drop-off processing of returns. On Mondays and Fridays during the tax season, taxpayers are prescreened (intake and tax documents), first come, first served.

2. Securing Taxpayer Consent Agreement (How is the 14446 signed, received, and stored)
Taxpayer has to sign the Consent Agreement as part of the intake process. The 14446 is part of the intake package which includes: Forms 13614-C, 14446, Consent Agreement, Client Contact Sheet, copies of id and tax docs.

3. Performing the Intake Process - securing all documents (How are the taxpayer's supporting documents received, stored and tracked)
A table of tax envelopes with GetYourRefund like labels and taxpayer envelopes are placed in the appropriate stack, e.g. needs more info, etc. The 13614-C or envelope is updated. For remote preparers, the site coordinator works with them, placing returns they will process in GetYourRefund. At close of day, all the return info is placed in a box in a locked office.

4. Validating taxpayer's authentication - reviewing photo identification and Social Security cards/ITIN letters (What communication channel, either in-person or virtually, is used to validate the taxpayer's identity and which documents are reviewed)
The taxpayer comes in on Monday or Friday to meet with an interviewer/reviewer, the validation is in person, using photo id and social security card. If needed, a preparer/reviewer compares last year's personal information with the current year in TaxSlayer where possible.

5. Performing the interview with the taxpayer (What communication channel, either in-person or virtually, is used to conduct the interview)
On Mondays and Fridays, we have in person interviews for drop-off returns.

6. Preparing the tax return (Where is the tax return prepared and how are documents accessed by the preparer)
Most tax returns are prepared in person onsite. Preparers who work off-site, use GetYourRefund to access documents. All reviews are onsite. Preparers and reviewers use the various stacks of return info which parallel GetYourRefund statuses. For dropoffs, prepared by offsite preparers, the review is in person when the taxpayer comes to pickup their documents.

7. Communicating with the taxpayer (Site must explain the method(s) it uses to contact the taxpayer if additional information is needed)
The intake package has a sheet which asks the taxpayers for additional contact information. Also, the taxpayer completes the 14446. Usually we contact the taxpayers by phone or text. In a few cases email is used, pending the data involved. Taxpayers can drop-off a missing document at our tax site on any day we are open, or they can submit documents using GetYourRefund.

8. Performing the quality review (Where is the tax return reviewed and how are documents accessed by the reviewer)
Quality reviews are performed in person using Taxslayer or return info from envelopes stored in stacks with stack names similar to GetYourRefund statuses. Per taxpayer's request, we may password excrypt and email a tax return to them for review online. That service is used only in special circumstances, e.g., sick, infirm, etc.

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)
This tax season, the reviews will be in-person. In special circumstances the return is mailed/emailed to the client.

10. Signing the return (Does taxpayer sign the return in-person or electronically and if electronically, which software is used to sign the return)
The taxpayers meet with a reviewer and sign and pick up their return info. If there are special circumstance, taxpayers can elect to sign via GetYourRefund. Also the site coordinator can send taxpayers a text using IVR which sends them a link to send documents securely.

11. E-filing the tax return (When is the return e-filed: immediately or at the end of the day)
E-filing occurs near near the end of the day, around 4:30 pm.

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 agree to use this site's Virtual VITA/TCE Process ☐ Yes ☐ No

Printed name		Printed name (spouse if married filing joint)	
Date of birth	Date	Date of birth	Date
Telephone number		Telephone number	
Email address		Email address	
Signature (electronic)		Signature (electronic)	
OR		**OR**	
Signature (type/print)		Signature (type/print)	