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

CARE COMMUNITY TAX CENTER - CENTER FOR NONPROFITS AT THE JTL SHOP

Site address (street, city, state, zip code)
614 E Emma Ave
Room 118
Springdale, AR

Site identification number (SIDN)	Site coordinator name
S54012100	Laurie Wehmeyer
Site contact name	**Site contact telephone number**
Laurie Wehmeyer	479-246-0104

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 Sites Process:

Explain how each process will be followed to assist the taxpayer remotely. How will the site manage:

1. Scheduling the appointment

Taxpayers can schedule an appointment for in person or remote intake/drop off using our appointment calendar on our website, in person or by phone. Documents are available on our website, picked up in person or sent to taxpayers by a preparer through our secure email provider.

2. Securing Taxpayer Consent Agreement

All taxpayers will complete an IRS 14446 regardless of the method they select for service. Taxpayers either submit the form in person, through the Mobile App as additional documents, or email to CARE through our secure email provider.

3. Performing the Intake Process (securing all documents)

An Advanced Certified tax volunteer interviews the tax client per the Quality Site Requirements. Valid IDs and social security cards are requested along with all documents required as determined by the tax client filling out the 13614-C (W2, 1099, expenses, Etc.) and additional information gathered during the interview process. The 14446 is also filled out and collected at this time. A certified tax volunteer reviews original documents, makes copies/scans documents, and originals are returned to the tax client.

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

All taxpayers must provide photo identification and Social Security Cards as per the Quality Site Requirements. Visually verified by tax preparer either in person, through the upload into the mobile app or video conference.

5. Performing the interview with the taxpayer

Certified volunteers (with the appropriate certification level) will provide intake services to taxpayers. All intake/drop off is by appointment to ensure COVID precautions are taken. Intake for the virtual app will be provided by certified volunteers by reviewing the uploaded documents and communicating with the taxpayer to verify the information provided.

6. Preparing the tax return

Returns are prepared by certified volunteers with the appropriate level of certification. The preparer will conduct an interview with the taxpayer to review the intake information and ask any questions in regard to the return. The return will be prepared and all taxpayer questions answered then sent for quality review.

7. Performing the quality review

Quality review is provided by a designated certified volunteer. The quality reviewer will review the tax return with the taxpayer and the preparer to ensure all information is correct and questions are answered.

8. Sharing the completed return

The return will be shared with taxpayers in the following ways: In person taxpayers will receive a copy of their return in the traditional VITA/TCE envelope. Virtual App and uploaded returns will be returned to the taxpayer via the email they provides or through the Virtual App and their secure login.

9. Signing the return

Returns will be signed in person with a certified preparer present, Virtual App secure sign, or via docusign.

10. E-filing the tax return

The site coordinator will e-file returns in a timely manner.

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) **OR**		Signature (electronic) **OR**	
Signature (type/print)		Signature (type/print)	