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

CARE Tax Center Rogers VITA

Site address (street, city, state, zip code)
2510 N 17th St Suite 202
Rogers, AR 72756

Site identification number (SIDN)	Site coordinator name
S54014464	Nathan Whisenant
Site contact name	**Site contact telephone number**
Nathan Whisenant	(479) 335-3012

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)
Taxpayers may schedule in-person or remote intake/drop-off appointments using the CARE website appointment calendar, in person, or by phone. Documents are available on the website, picked up in person, or sent to taxpayers by a preparer using CARE's secure email provider.

2. Securing Taxpayer Consent Agreement (How is the 14446 signed, received, and stored)
All taxpayers complete Form 14446 regardless of service method. The form is submitted in person, uploaded through the mobile app as additional documents, or emailed to CARE using the secure email provider.

3. Performing the Intake Process - securing all documents (How are the taxpayer's supporting documents received, stored and tracked)
A Certified volunteer interviews the taxpayer following Quality Site Requirements. Photo ID, Social Security cards, and required tax documents identified on Form 13614-C are requested. Original documents are reviewed, copied or scanned, and returned to the taxpayer. Contact information is verified.

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)
All taxpayers provide photo identification and Social Security cards or ITIN letters per Quality Site Requirements. Identity is visually verified by the preparer in person, through secure document upload, or by video conference.

5. Performing the interview with the taxpayer (What communication channel, either in-person or virtually, is used to conduct the interview)
Certified volunteers with the appropriate certification level provide intake services. Intake and drop-off services are by appointment. Virtual intake is completed by reviewing uploaded documents and communicating with the taxpayer to verify information.

6. Preparing the tax return (Where is the tax return prepared and how are documents accessed by the preparer)
Returns are prepared by certified volunteers with the appropriate certification level. The preparer reviews intake information, asks any necessary questions, and prepares the return for quality review.

7. Communicating with the taxpayer (Site must explain the method(s) it uses to contact the taxpayer if additional information is needed)
CARE contacts the taxpayer or spouse by phone or email using the contact information provided on Form 13614-C if additional information is needed.

8. Performing the quality review (Where is the tax return reviewed and how are documents accessed by the reviewer)
The return is reviewed by a certified volunteer. Completed returns are provided to taxpayers in person or electronically through the Virtual App or secure email, as applicable.

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)
Completed returns are shared with taxpayers in person, through the Virtual App using secure login, or by secure email.

10. Signing the return (Does taxpayer sign the return in-person or electronically and if electronically, which software is used to sign the return)
Returns are signed in person with a certified preparer present, through secure Virtual App signature, or using DocuSign.

11. E-filing the tax return (When is the return e-filed: immediately or at the end of the day)
The site coordinator e-files completed 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 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) **OR**		Signature (electronic) **OR**	
Signature (type/print)		Signature (type/print)	