

Virtual VITA/TCE Taxpayer Consent

This form is required whenever the taxpayer's tax return is completed and/or quality reviewed in a non-face-to-face environment. The site must explain to the taxpayer the process used to prepare the taxpayer's return. If applicable, volunteers must advise taxpayers 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

VITA OHIO CO PUB LIBRARY

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

52 16TH ST
WHEELING, WV 26003

Site identification number (SIDN)

S28061885

Site coordinator name

MARSHA PORTER

Site contact name

BECKY GENTLE

Site contact telephone number

304-232-8985

This site is using the following Virtual VITA/TCE method(s) to prepare your tax return:

- A. Drop Off Site:** This site uses a drop off process which includes the site maintaining personal 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, you will come 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 you if additional information is needed.
- B. Intake Site:** This method includes the taxpayer leaving their personal 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-in or appointments from other taxpayers in their location.
- D. Combination Site:** This site prepares returns for other permanent or temporary intake sites and assist walk in and appointment only taxpayers within their location.
- E. 100% Virtual VITA/TCE Process:** This method includes non face-to-face interactions with the taxpayer and any of the VITA/TCE volunteers during the intake, interview, return preparation, quality review, and signing the tax return. The site must explain the process 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)**
Taxpayer(s) call 304-232-8985 to schedule an tax intake appointment. Packets of our intake process documents and instructions are available for self pickup at the library when the site is open. When making their appointment, taxpayers are told to pick up a packet and follow the instructions contained in the packet. A taxpayer envelope holds each packet. Alternatively, the content for the packets (except for the envelope) are available online at <http://vitaocpl.com/>.

2. **Securing Taxpayer Consent Agreement (How is the 14446 signed, received, and stored)**
Once the taxpayer(s) arrive for their Intake appointment, form 14446 is discussed with the taxpayer, then checked for the correct signatures and information as part of the Intake process.

3. **Performing the Intake Process - securing all documents (How are the taxpayer's supporting documents received, stored and tracked)**
If the taxpayer has not picked up a packet before intake, they are given one. If they picked up their packet before their appointment as instructed, the taxpayer(s) arrive for their appointment having already filled out the 13614-C. The packets include instructions, the site contact information, form 14446, form 13614-C, and an additional questionnaire including questions required to prepare an accurate state return. The certified VITA Intake volunteer gathers all the taxpayers tax documents as indicated on form 13614-C and places all the documents in the taxpayer envelope along with the forms the taxpayer filled out.

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)**
Taxpayer(s) identities are verified in person during the intake process using and social security cards for everyone that is listed on the tax return and valid government-issued photo IDs for the taxpayer(s) and spouse, if applicable..

5. **Performing the interview with the taxpayer (What communication channel, either in-person or virtually, is used to conduct the interview)**
The interview is performed by a certified tax preparer over the telephone.

6. **Preparing the tax return (Where is the tax return prepared and how are documents accessed by the preparer)**
Preparation is performed without the taxpayer present, either at the site or remotely by a VITA volunteer certified at the Advanced level guaranteeing that the preparer is certified at level that the tax return requires. Communication with the taxpayer(s) is done via telephone.

7. **Communicating with the taxpayer (Site must explain the method(s) it uses to contact the taxpayer if additional information is needed)**
Quality review is performed by another certified VITA Advanced volunteer. The quality review is performed on site with the taxpayer during an appointment with the taxpayer that was set up once the return was ready to be reviewed. From this point through preparing the return and getting it ready for efile, is done with the tax preparer on site. Communication with the taxpayer(s) is done via telephone.

8. **Performing the quality review (Where is the tax return reviewed and how are documents accessed by the reviewer)**
Quality review is performed by another certified VITA Advanced volunteer. The quality review is performed on site with the taxpayer during an appointment with the taxpayer that was set up once the return was ready to be reviewed. From this point through preparing the return and getting it ready for efile, is done with the tax preparer on site.

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)**
'When not in use, original source documents are kept in a locked file cabinet inside a locked room. They are returned to the taxpayer(s) when the taxpayer(s) return to the site for their review as described in 8. Once e-files have been accepted, any remaining paper information is shredded.

10. **Signing the return (Does taxpayer sign the return in-person or electronically and if electronically, which software is used to sign the return)**
When the taxpayer(s) return to the VITA site to for their review (as stated in 7), the review is conducted and when satisfactorily completed, the taxpayer signs form 8879. They leave the site with a paper copy of their return, all tax-related documents used to prepare the return, and any other items they provided. If they owe and do not use ACH Withdrawal, they are also given voucher(s) and envelope(s) to stamp and mail to the appropriate federal and state agencies. If they do not e-file, they are given 2 copies of their return plus voucher(s) and envelope(s) as appropriate.

11. **E-filing the tax return (When is the return e-filed: immediately or at the end of the day)**
'Signed returns are e-filed within 2 working days of receiving the signed 8879. Rejects are worked each day the site is open. When it is not necessary to contact the taxpayer(s), the e-filers make the necessary changes to the return and resubmit the e-file the same day. If the taxpayer(s) has to be contacted to make the required changes, an attempt to reach them is made the same day. The length of time to resubmit these returns depends on the taxpayer(s) getting information back to the site. Repeated calls are made from the site every 2-3 days until the taxpayer(s) are contacted.