

Form <b>14446</b> (November 2021)	Department of the Treasury - Internal Revenue Service <b>Virtual VITA/TCE Taxpayer Consent</b>	OMB Number 1545-2222
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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	
LTM Downingtown	
Site address (street, city, state, zip code)	
40 West Pennsylvania Avenue Downingtown, PA 19335	
Site identification number (SIDN)	Site coordinator name
S14015277	David Koch
Site contact name	Site contact telephone number
Donna Laird	610-380-9099 ext 100

**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 for other permanent or temporary intake sites as well as assisting 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 Sites Process:**

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

1. Scheduling the appointment

No appointment necessary. It is a first-come, first-serve drop off site.

2. Securing Taxpayer Consent Agreement

All consents needed will be signed prior to the taxpayer leaving the drop off site.

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

The securing of all needed documents will take place at the site, during the Intake Process, prior to the taxpayer leaving.

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

Photo ID verification of the first and secondary taxpayers will take place, during the Intake Process, at the site as well as verification of all social

5. Performing the interview with the taxpayer(s)

All interviews will take place immediately following the Intake Process and prior to the taxpayer leaving the site.

6. Preparing the tax return

Preparation of the tax return will take place at a later time, at the site, by the first available IRS certified volunteer. There is no guarantee of turn-

7. Performing the quality review

The taxpayer will be called from 610-380-9099, on our video enabled phone system, by a second advanced certified volunteer for the Quality

8. Sharing the completed return

Depending upon the taxpayer's preference, made known during the Intake Process, the taxpayer will return to the site where the drop off took place, during regularly scheduled VITA site hours, to review the completed return, as it will be sent through the Customer Portal for review.

9. Signing the return

Depending upon the taxpayer's preference, made known during the Intake Process, the taxpayer will return to the site where the drop off took place, during regularly scheduled VITA site hours, to sign the 9870 forms and receive their copy. If they opted to sign electronically, the tax return will be

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 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](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

Printed name		Printed name <i>(spouse if married filing joint)</i>	
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 <i>(electronic)</i>		Signature <i>(electronic)</i>	
<b>OR</b>		<b>OR</b>	
Signature <i>(type/print)</i>		Signature <i>(type/print)</i>	