

Form 14446 (November 2022)	Department of the Treasury - Internal Revenue Service Virtual VITA/TCE Taxpayer Consent
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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	
Community Action Partnership Mobile Site	
Site address (<i>street, city, state, zip code</i>)	
2038 Iowa Ave Suite B-102 Riverside, CA 92507	
Site identification number (SIDN)	Site coordinator name
S37061304	Jessica Aguiar
Site contact name	Site contact telephone number
Marcie Johnson	(951)955-6492

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 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.
- 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.
- x D. Combination Site:** This site prepares for other permanent or temporary intake sites as well as assisting 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

When customer contacts us for a virtual appointment, then the IRS Certified Volunteer will obtain the clients email address so that the required forms can be emailed to them, detailing additional information that must be submitted with the completed forms to begin the tax preparation process. After everything has been received, then an appointment can be scheduled.

2. Securing Taxpayer Consent Agreement

The process will be explained in-person, by email or over the telephone. See 13614-C & form 14446 consent form attached to initial email or given in-person that must be filled out completely with signature(s).

3. Performing the Intake Process (securing all documents)

Designated Volunteer will assist in-person and/or monitor email inbox to ensure all documents have been completed, signed, and returned with tax information to be filed.

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

All verifications / validations will be in-person or by video conference.

5. Performing the interview with the taxpayer

Initial Intake will be in-person or by video.

6. Preparing the tax return

An IRS Certified Volunteer will prepare the tax return based upon their certification level.

7. Performing the quality review

Designated Advanced Certified Volunteer will perform quality review.

8. Sharing the completed return

Same as QR

9. Signing the return

Designated Advanced Certified QR person will obtain signatures either in-person or electronically.

10. E-filing the tax return

After receipt of the signed form 8879, return will be e-filed.

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