

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	
Ventura Community Service Center	
Site address (street, city, state, zip code)	
4651 Telephone Rd., Ventura, CA 93001	
Site identification number (SIDN)	Site coordinator name
S70012101	Pedro Ortega
Site contact name	Site contact telephone number
Susan England	805-485-6288
This site is using the following Virtual VITA/TCE method(s) to prepare your tax return:	
<p>A. Drop Off Site: This site uses a drop off process which includes the site <u>maintaining personally identifiable information (Social Security numbers, Form W-2, etc.)</u> 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.</p> <p>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 <u>may</u> 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.</p> <p>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.</p> <p>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.</p> <p>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.</p>	

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

Drop-off returns received by this site are signed out when picked up by United Way of Ventura for tax preparation. The Site Coordinator will schedule an Intake Interview appointment with the client via phone for Intake Interview and subsequent tax preparation.

2. Securing Taxpayer Consent Agreement

The Site Coordinator will receive drop off documents during site hours or from the secured drop box. These documents are kept in a locked cabinet once received and reviewed for completeness during site operations. Any missing documents (including the 14446) are obtained prior to assignment to an appropriately certified preparer or completed upon drop-off if received during VITA operations.

3. Performing the Intake Process (securing all documents)

After review of the 13614-C and tax documents, the preparer calls the taxpayer and conducts the Intake Interview verifying the information on the 13614-C and asking any additional questions, when necessary.

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

Primary taxpayer(s) are required to submit a selfie of themselves holding their photo ID. The taxpayer's facial features in the selfie will be compared to the photo ID for verification purposes.

5. Performing the interview with the taxpayer

After review of the 13614-C and tax documents, the preparer calls the taxpayer and conducts the Intake Interview verifying information on the 13614-C and asking any additional questions, when necessary.

6. Preparing the tax return

If the return can be prepared at the site, the preparer will conduct the Intake Interview and prepare the return. If the site is not able to accommodate the drop-off tax preparation request, the documents will be picked up and prepared at the United Way site.

7. Performing the quality review

All prepared returns are reviewed by designated Quality Review volunteers.

8. Sharing the completed return

The return is reviewed with the client after the quality review and the taxpayer is asked to sign and date the Federal 8879 authorization to e-file. This process will be done at the United Way of Ventura or Ventura Community Services Center site.

9. Signing the return

The return is reviewed with the client after quality review and the taxpayer is asked to sign and date the federal form 8879 for authorization to e-file.

10. E-filing the tax return

The tax return will be e-filed within 7 business days. If the return is not accepted; follow-up will be done within this time frame.

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)	