

## 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

LOGAN COUNTY GOOD SAMARITAN VITA SITE

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

602 EAST FOURTH ST  
RUSSELLVILLE KY 42276

Site identification number (SIDN)

S43113591

Site coordinator name

DENISE MCDONALD

Site contact name

DENISE MCDONALD

Site contact telephone number

270-731-7192

### 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.

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**Part II: The Sites Process:**

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

1. Scheduling the appointment

ALL APPOINTMENTS ARE SCHEDULED THROUGH TELEPHONE, TEXT OR EMAIL.

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2. Securing Taxpayer Consent Agreement

FORM 14446 WILL BE SIGNED BY THE TAXPAYERS PRIOR TO STARTING THE RETURN.

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

ALL DOCUMENTS MUST BE PROVIDED BY THE TAXPAYER THROUGH DROP OFF AT OUR OFFICE LOCATION, EMAIL TO VITA.LCGS@GMAIL.COM, OR THE CUSTOMER PORTAL IN TAXSLAYER

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

VALIDATION WILL TAKE PLACE AT DROP OFF OR DURING THE INTAKE/INTERVIEW PROCESS EITHER IN PERSON OR BY VIDEO CONFERENCING METHODS. ADDITIONAL VALIDATION OCCURS IF CLIENT RECIEVES A PHYSICAL COPY OF THE RETURN.

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5. Performing the interview with the taxpayer(s)

INTERVIEW WILL TAKE PLACE IN PERSON OR BY PHONE WITH VALIDATION USING VIDEO CONFERENCING METHODS.

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6. Preparing the tax return

A CERTIFIED TAX PREPARER WILL COMPLETE THE RETURN AT THE OFFICE OR AT HOME USING THE SCANNED DOCUMENTS OPTIONS. TAX PREPARER WILL BE CONTACTED AS NEEDED FOR CLARIFICATION.

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7. Performing the quality review

A CERTIFIED QUALITY REVIEWER WILL REVIEW THE RTURN AND MAY CONTACT THE TAXPAYER TO VERIFY INFORMATION.

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8. Sharing the completed return

FINAL REVIEW AND SHARING OF THE TAX RETURN WILL TAKE PLACE AT THE TIME OF PICKUP USING THE TELEPHONE AND VIDEO CONFERENCING OR THROUGH THE USE OF THE CUSTOMER PORTAL IN TAXSLAYER.

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9. Signing the return

CLIENTS CAN SIGN THEIR RETURN THROUGH THE CUSTOMER PORTAL IN TAXSLAYER OR SIGNATURES WILL BE OBTAINED DURING THE FINAL REVIEW AND PICKUP OF THE RETURN.

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10. E-filing the tax return

E-FILING WILL TAKE PLACE WITHIN 24 HOURS OF THE IRS OPENING DATE (CURRENTLY JANUARY 24, 2022) OR WITHIN 24 HOURS IF AFTER THE IRS STARTING DATE.

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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>	
OR		OR	
Signature <i>(type/print)</i>		Signature <i>(type/print)</i>	