

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 this site will use to prepare the taxpayer's return. If applicable, taxpayers must also be advised of all procedures and the associated risk if their data will be transferred from one site location to another site location.

Part I - To be completed by the VITA/TCE site:

Site name

Blue Hen Corporate Center

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

655 S. Bay Street

Suite J

Dover, DE 19901

Site identification number (SIDN)

s21111772

Site coordinator name

S Adamson

Site contact name

Nehemiah Gateway CDC

Site contact telephone number

(302) 655-0803

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 will explain the method it will use to contact you if additional information is needed to prepare and/or quality review the tax return.
- 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 as well as assisting walk in and/or 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 taxpayer will be explained the full process and is required to consent to step-by-step process used by the site. 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

Taxpayer schedules a drop-off site appointment at NGCDC website (www.nehemiahgateway.org) for New Castle and Kent Counties. Taxpayers can call Delaware 2-1-1 with questions or if assistance is needed with scheduling an appointment. Taxpayer will receive confirmation and reminder emails with the required document links (13614c, 14446) and Zoom instructions. Generally, only the taxpayer can attend the appointment. If married filing jointly, both the taxpayer and spouse MUST attend the appointment.

2. Securing Taxpayer Consent Agreement

Taxpayer will receive and complete Form 14446 (virtual VITA/TCE taxpayer consent) prior to their scheduled drop-off site appointment. Taxpayer will provide their completed and signed Form 14446 to a certified volunteer for review and verification prior to continuing with their scheduled appointment and the intake process.

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

Taxpayer will receive and complete Form 13614c (intake/interview and quality review) prior to their scheduled drop-off appointment. Taxpayer will provide their completed and signed Form 13614c to a certified volunteer for review and verification prior to continuing with the intake process.

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

Taxpayer must provide a certified volunteer a valid government issued photo identification (ID) and the social security cards and/or ITIN documentation for all individuals listed on the taxpayers Form 13614c. For students taxpayers, a school ID is acceptable if a government issued ID is not available.

5. Performing the interview with the taxpayer(s)

Taxpayer will provide a certified volunteer Form 13614c to conduct intake/interview. During the intake/interview a certified volunteer will request to see valid government issued ID and the social security cards/ITINs for the taxpayer spouse and all individuals listed on Form 13614c. Certified volunteer reviews all Form 13614c questions and confirms tax documents provided by taxpayer for accuracy. Certified volunteer SCANS tax documents and give the taxpayer back all their original documents. Taxpayer leaves drop-off site.

6. Preparing the tax return

Certified volunteer Tax Preparer (TP) will review the taxpayers' SCANNED documents to complete the taxpayer tax return. TP will contact taxpayer by phone if they have any questions. After the TP completes the taxpayers' tax return, the TP will indicate that the taxpayers' tax return is ready to be quality reviewed.

7. Performing the quality review

Certified volunteer Quality Reviewer (QR) will review of the taxpayers' prepared tax return. QR will contact the taxpayer by phone and verify their identity. QR will conduct the review with the taxpayer and verify the accuracy of the prepared tax return, go over any refunds/payments due and ask/answer any questions.

8. Sharing the completed return

QR will send tax return via secured email software for the taxpayer to review and sign their tax return. QR will answer any taxpayer questions and then ask the taxpayer if they would like to proceed with e-filing their tax return. If taxpayer wants to proceed with e-filing their tax return, the QR will instruct the taxpayer to sign the e-file and consent form documents required to proceed with e-filing the taxpayers' tax return.

9. Signing the return

Taxpayer will sign the e-file and consent form documents provided in the tax return sent via secured email software. Taxpayer will return the signed forms back to the QR via secured email software. QR will verify the required documents have been signed. QR informs the taxpayer that they are signing forms for their tax return under penalty of perjury. QR advises taxpayer that the review process is complete and all inquires related to refund status they can contact the IRS directly.

10. E-filing the tax return

Certified volunteer Site Manager (SM) will e-file the taxpayers' tax return and monitor the e-file for acceptance or rejection. Taxpayer will be contacted at the email address and/or phone number provided, if their tax return is rejected by the IRS. SM will make three (3) attempts to reach the taxpayer to resolve a reject. If the reject is not resolved after three (3) contact attempts, the taxpayer will need to contact the Nehemiah Gateway CDC office for further resolution and may need to make a follow-up appointment.

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