Form **14446** (October 2020)	Department of the Treasury - Internal Revenue Service **Virtual VITA/TCE Taxpayer Consent**	OMB Number 1545-2222

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

SDC North Avenue

Site address *(street, city, state, zip code)*
1730 W North Avenue
Milwaukee WI 53205

Site identification number (SIDN)	Site coordinator name
S46014642	Rodrigues Reed
Site contact name	**Site contact telephone number**
Diane Robinson	414-906-2804

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
Tax Preparer will schedule appointment to do phone or zoom consultation to obtain necessary information to complete the tax return.

2. Securing Taxpayer Consent Agreement
All consent agreements are included in the intake packet which each taxpayer will complete prior to servicing. Consents forms are also available on the agency's website. During the virtual process, consent are sent using HelloSign a secure portal to obtain taxpayer digital signature. Each form produces an audit report which is retained in the taxpayers file. Taxpayers also have the options to upload documents in the drop-box link provided.

3. Performing the Intake Process *(secure all documents)*
During the intake process, identity is verified and all source documents are secured in taxpayers file until an acknowledgment of an accepted return is received from IRS and WDOR. All source document copies are destroyed at the end of each season prior to storing.

4. Validating taxpayer's authentication *(Reviewing photo identification & Social Security Cards/ITINS)*
Taxpayer's identity is authenticated at the time of drop off. When completing a virtual return, the authentication is made via zoom during the interview process.

5. Performing the interview with the taxpayer(s)
The taxpayer interview takes place over the phone and via zoom.

6. Preparing the tax return
Once the interview is complete, the tax preparer completes the tax return and forwards to quality reviewer for further processing.

7. Performing the quality review
Upon the completion of the preparation of the return, the quality reviewer fully reviews the tax return ensuring that all applicable credits are present and all information is entered correctly. Once done, the taxpayer is notified via phone or zoom or asked to return to the office to complete the process which includes the signing of the e-file authorization form.

8. Sharing the completed return
A full complete tax packet is prepared to the taxpayer for 3-5 year retention. This packet is mailed, picked up or sent through a secured drop-box to the taxpayer.

9. Signing the return
Upon the completion of the QR and file close out, the taxpayer is mailed the 8879-efile authorization with instructions on how to return it to the tax prep office. In some case based on taxpayers technology level, it will be sent for digital signature using HelloSign.

10. E-filing the tax return
Upon receipt of executed e-file authorization, the quality reviewer transmit return to IRS and WDOR, notifying the taxpayer withing 48 hours if a reject occurs.

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