

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 (using process C or D).

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

Main/Intake site name

United Way Bay Area/Code for America

Site address (Street, City, State, ZIP Code)

550 Kearny Street, Suite 1000
San Francisco, CA 94108

Site identification number (SIDN)

S73019360

Site coordinator name

Colleen Smallfield

Site contact name

Colleen Smallfield

Site contact telephone number

415-808-4300

This site is using the following Virtual VITA/TCE method(s) to prepare your tax return:

- ☐ **A. Temporary VITA/TCE Contingency Plan:** This site uses a temporary drop off process when there are internet shut downs, software outages, or if sufficient certified preparers/quality reviewer(s) are not available on-site.
- ☐ **B. 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.
- ☐ **C. Intake Site plus a Return Preparation and/or Quality Review 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 will come back to the intake site for the quality review or to sign the completed tax return. If necessary, the site will explain the method they will use to contact the taxpayer if additional information is needed while preparing or quality reviewing the tax return.

Your personal information will be transferred to the other location by:

- ☐ E-mail
- ☐ Fax
- ☐ Mail
- ☐ Other (explain) _____

- ☒ **D. Other Approved Method (explain)** Virtual VITA - Secure Electronic Storage/Cloud - no physical copies are created

Site Contact Information (site information for the site that will receive the taxpayers information to prepare and/or quality review their tax return, if known)

Site address (Street, City, State, ZIP Code)

United Way Bay Area

SIDN

S73019360

Site coordinator name

Colleen Smallfield

Site contact name

Colleen Smallfield

Site contact telephone number

415-808-4300

Part II: The Process:

During the Intake Process you will need to:

- Sign this Form 14446.
- Complete the Form 13614-C, Intake/Interview & Quality Review Sheet.
- Have all required information/documentation necessary to prepare an accurate tax return.
 - Picture Identification for yourself and spouse *(if applicable)*.
 - Forms W-2, 1099 and/or any other income documents to support Income, Expenses and Life Events listed on Form 13614-C.
 - Social security cards *(or other allowed social security verification documents)* or Individual Tax Identification Numbers for you, your spouse and potential dependents *(if applicable)*.
 - Any other documents required to prepare an accurate return.
- Participate in an Interview with the volunteer to address all of the information provided on Form 13614-C to ensure the preparer will have everything they need to prepare your tax return.

During the Return Preparation Process:

- If necessary, you may be contacted for additional information. If so, please follow the plans used to contact each other to ensure you are talking to the appropriate site contact and they are discussing your return information with you.
- If the preparer has everything required to prepare the return, you will not be contacted until the return is completed.

During the Quality Review Process you (and your spouse if applicable) will have to:

- Participate during the Quality Review process.
- Review your completed tax return to ensure the names, social security numbers, address, banking information, income, expenses are correct. This is important because you and your spouse *(if applicable)* are ultimately responsible for all of the information on the tax return.
- Sign Form 8879, *IRS e-file Signature Authorization*, after Quality Review is completed.

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

Request to use the Virtual VITA/TCE Process:

- If you agree to have your tax return prepared and your tax documents handled in the above manner, your signature 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 today.

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
Signature		Signature	
Date	Telephone number	Date	Telephone number
Email address		Email address	