

Taxpayer Instructions and Consent Form

The 2020 tax season will be different from how we operated in the past. In order to provide a safe, COVID-free environment for our volunteers and taxpayers, and to ensure we prepare an accurate return for you the taxpayer we need your help to minimize the time you will be spending in-person with our volunteers. **Your tax preparation will require two separate visits to your assigned site.**

1. When you schedule your appointment we will give you a **location, date, and time** for us to review your tax documents and complete a thorough interview to ensure we have everything we need to prepare your return. **Prior to your scheduled appointment we ask you to pick up a packet of the following documents:**
 - a. Intake/Interview 8 page booklet (green) -- **Complete the first 4 pages, read the last three consent forms and sign if you consent**
 - b. Form 14446 Virtual VITA/TCE Taxpayer Consent – Included below. **Every taxpayer must sign their form.**
 - c. Itemized Deduction Worksheet – **only if you plan to itemize deductions** instead of using the standard deduction
 - d. Self-employed worksheet – **only if you received a form 1099-NEC or cash income from self-employment**
 - e. AARP Foundation tax envelope – to organize your tax documents
2. Plan to **arrive at your appointment time** (not earlier because **we must limit the number of people allowed in the building at a time**). **Please complete all forms to the best of your ability.**
3. What to bring to the first appointment:
 - a. **Your mask must be appropriately worn at all times**
 - b. Review the back of your AARP Foundation tax envelope which includes a section “**Your Responsibilities**” and a section “**Information to Bring Next Year**”. Be sure to bring any items that pertain to you. That includes **your 2019 tax return, a government-issued Photo ID for each taxpayer and Social Security cards or the Social Security Statements for every individual on your return.**
 - c. Your signed Form 14446 Virtual VITA/TCE Taxpayer Consent form on Page 3.
 - d. **Your completed Intake/Interview & Quality Review booklet**
 - e. If you are claiming itemized deductions, the completed “Itemized Deduction Worksheet”.
 - f. If you have self-employed income, the completed Self-employed worksheet.
 - g. **Only bring tax documents, not the envelopes.**
 - h. **If you want a direct deposit of any refund bring a blank check with your routing and account numbers.**
4. How we will interact with you during the first appointment:
 - a. You will be interviewed by a certified counselor to review your information and tax documents, including your 2019 return, to make sure you give and tell us everything we need to do your return.
 - b. We will scan your documents into our secure system.
 - c. All your documents will be returned to you and **we will schedule a second appointment to review and sign your 2020 tax return** (this must be within 14 days of the first appointment).
5. How your return will be prepared
 - a. A certified AARP counselor will prepare and perform a quality review of your return. A counselor will call you if they have questions during preparation and/or to discuss the return with you prior to your second appointment. **We will call from 617-675-4444 and will identify ourselves by giving you the code listed on the outside of your AARP Tax Envelope**
6. Second appointment:
 - a. **Bring all of your tax documents and all documents from the first appointment and a certified AARP counselor will review your return with you. Bring your own pen to sign your return.**
 - b. **You (and your spouse, if filing jointly) must sign your return** to authorize us to electronically file it and to acknowledge your responsibility for it. You will receive a copy of your 2020 tax returns. (Bring your own pen)
 - c. We will provide you with any documents you need to mail and instructions for mailing.

TRADITIONAL SCAN MODEL

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

Site name

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

Site identification number (SIDN)	Site coordinator name
Site contact name	Site contact telephone number 717-640-5006

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

Taxpayers will contact a published site appointment line, make on-line appointments through the Tax-Aide Site Locator, or be contacted directly by a Tax-Aide volunteer to set up an appointment after the taxpayer submits a request for service using a web form on aarp.org

2. Securing Taxpayer Consent Agreement

Taxpayer receives a detailed explanation of the intake, preparation, quality review, return approval, e-filing and file deletion processes verbally over the phone when initial contact is made and again when they arrive for their appointment. A pre-filled 14446 is provided to the taxpayer for signature before the intake interview is started.

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

Taxpayer arrives for their appointment, presents photo identification, completes the 13614-C, signs the 14446 and present tax documents. A certified Counselor conducts a thorough intake interview, after which the taxpayer's identification, social security cards and all other documents are scanned and uploaded to a secure Google Drive. Taxpayer leaves the site with all hard copy documents and an appointment to return no more than 7 calendar days later.

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

Taxpayer ID and Social Security cards / ITINS are verified during the intake interview.

5. Performing the interview with the taxpayer(s)

The intake interview is performed in person during the taxpayer's first scheduled visit to the site.

6. Preparing the tax return

Each return will be prepared by a certified Counselor with restricted access to the taxpayer's scanned document files. Access to the electronic files is view only; the Counselor will be unable to copy, print, share, or download the files. All returns will be prepared using TaxSlayer Pro Online software over a secure Internet connection. The Counselor will contact the taxpayer by telephone to resolve any questions that arise during preparation of the return. 8879 Status will be marked "Awaiting Signature" in Custom Question section of TaxSlayer

7. Performing the quality review

A second certified Counselor will quality review the return, contacting the taxpayer by telephone to conduct a QR interview and referencing the taxpayers scanned documents files. The Quality Reviewer's access to the scan files will be restricted to view only; the Quality Reviewer will be unable to copy, print, share, or download the files.

8. Sharing the completed return

A certified Counselor will review the completed return with the taxpayer in person during taxpayer's scheduled appointment at the intake site.

9. Signing the return

The Form 8879 will be explained to the taxpayer once the return has been approved. Taxpayer will sign the 8879 in the presence of the Counselor with whom they reviewed the return. Counselor will change the 8879 Status to "Signed" in the Custom Question section of TaxSlayer.

10. E-filing the tax return

The return will be e-filed within 24 hours of taxpayer signing the Form 8879. Any e-file rejection will be addressed with the taxpayer via telephone. All of the taxpayer's scanned document files, including the signed 8879, will be deleted within 48 hours of the return being accepted or 14 days following original receipt of the scanned files, whichever occurs first.

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