

## **AARP FOUNDATION TAX-AIDE**

### **Instructions for Using IRS Form 14446 Templates**

Whether you are emailing the Form 14446 to taxpayers or handing the form to taxpayers, you must first complete the site-specific information needed on page 1. The only taxpayer specific information on the 14446 is completed by the taxpayer (and spouse) when signing the form on page 3.

Before using the template the first time, fill in the site-specific information at the top of page 1 (site name, site address, name of site contact, and site contact telephone number). All fields requesting site-specific information are required. The SIDN should be that of the intake site or that belonging to the site for the software license on which the return will be prepared. Enter first name and last initial of the Local (Site) Coordinator and the site contact. Enter either a site contact phone number, the site's appointment line number (i.e., the Google Voice number), in the Site Contact Telephone Number field. Volunteers should not enter their full names or their personal phone number / email address.

To open a template and insert the specific information on page 1, navigate to the file, right click on the file name and select Open with Adobe Acrobat. You will be prompted to sign in, select Sign in with Google. Click the button next to your VolID@aarpfoundation.org ID and WAIT. It will take a moment for the document to open. If it does not open after a few moments, click the Adobe Acrobat icon on the tray at the bottom of the screen, you should see the document. Once you enter the site-specific information, you will need to save the revised document (see page two of this document).

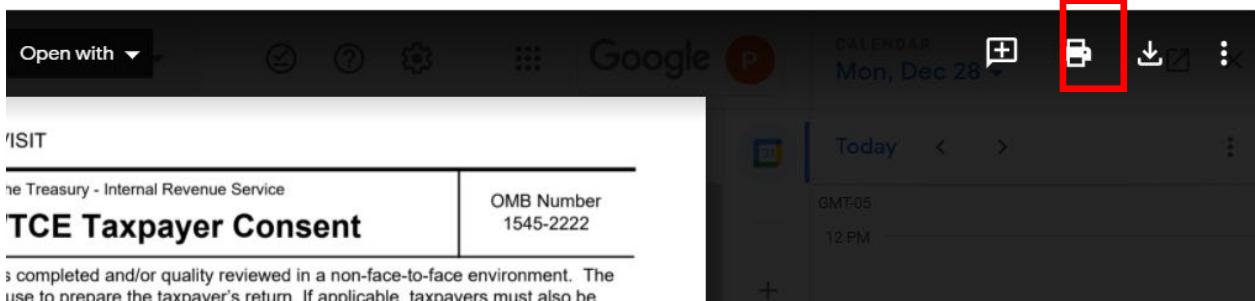
Page 2 of the Form 14446 describes how the return will be prepared, including intake, quality review, review of the return with the taxpayer, e-filing the return, and deletion of scanned files. The text on this page is fixed and not editable. This language has been sanctioned by Office of General Counsel and cannot be changed. Volunteers must use the 14446 template documents that are provided.

Taxpayer must mark their choice for the two consents in on page 3 for the 14446: Request to Review your Tax Return for accuracy and Virtual Consent Disclosure. Taxpayer (and spouse, if applicable) must mark the Virtual Consent Disclosure as “YES” before we scan their documents or otherwise begin the intake process. If taxpayer is married filing a joint return, taxpayer and spouse must sign the form.

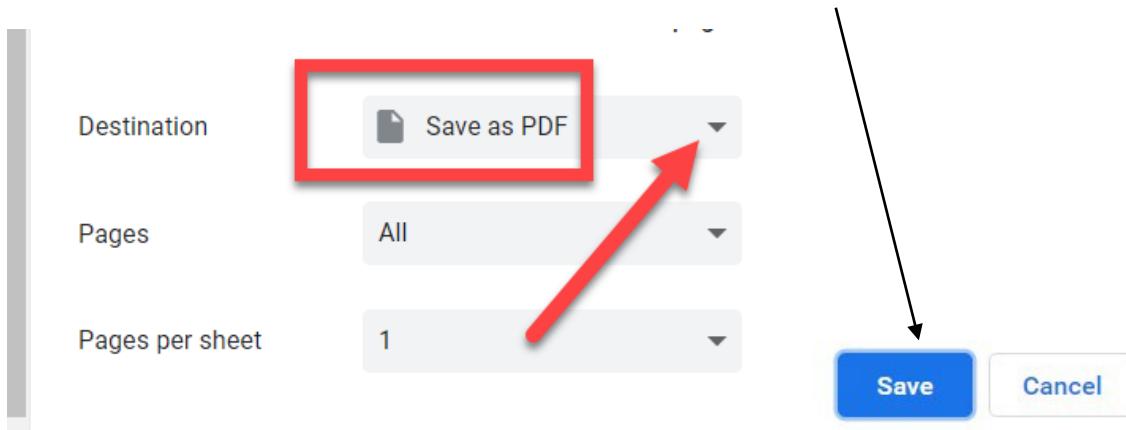
The entire signed Form 14446 must be scanned with taxpayer's other information. The original signed Form 14446 is returned to the taxpayer. Tax-Aide sites are not required to maintain a file of taxpayers' signed Forms 14446 in paper or electronic form. The 14446 will be retained in TaxSlayer after it is uploaded with the taxpayer's other information.

Once you complete the Form 14446 template, save it for continued use during the season. To save the form, with your site-specific information:

- Locate and open the template you need – using the Chromebook native PDF view
- Fill in the site-specific information on page 1 of the 14446
- Select the printer icon in upper right corner of the window; set “Pages” to 3 – 6 to save only the Form 14446 **without these instructions**.



- In the print dialog box, make sure that the “printer” is set to Save as PDF, select that option by clicking the drop down, if necessary. Click Save



- Navigate to the location on the Google Drive where you want to save the document
- Enter the new document name in the “file name” area at the bottom of the window.

**If you are using the Tax Prep Info Email and attachments, include the Form 14446 with all the site information in the attachments as Attachment 04.**

# 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: NO SITE VISIT MODEL**

Site name

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

Site identification number (SIDN)

Site coordinator name

Site contact name

Site contact telephone number

**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

Taxpayer will contact a published site appointment line or make on-line appointments through the Tax-Aide Site Locator. Taxpayer receives a detailed verbal explanation of the intake, preparation, quality review, return approval, and e-filing processes when initial contact is made.

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2. Securing Taxpayer Consent Agreement

A certified Counselor contacts Taxpayer via Google Meet video conference, verifies ID and obtains information needed to create the return in TaxSlayer. A link to the TaxSlayer Customer Portal is sent to Taxpayer via email or text. Taxpayer receives a pre-filled Form 14446 by email, along with a written explanation of the process and the Form 14446, via email. Taxpayer is asked to sign the 14446, digitize, and upload it to the TaxSlayer Customer Portal along with the scan files containing all of their documentation.

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

After Taxpayer has uploaded their documents to TaxSlayer, they are contacted by a certified Counselor via Google Meet video conference. Taxpayer ID is verified and an intake interview is conducted using the information uploaded by the Taxpayer. Taxpayer's image files are stored in the TaxSlayer return at all times.

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

Taxpayer ID and Social Security cards / ITINS are verified during the initial video conference in order to create the return, during the intake interview, and again during the video conference taxpayer review.

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5. Performing the interview with the taxpayer(s)

The intake interview is performed via a Google Meet video conference with a certified Counselor.

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6. Preparing the tax return

Each return is prepared by a certified Counselor using the scan files uploaded to the return. All returns are prepared using TaxSlayer Pro Online software. The Counselor contacts the taxpayer by telephone or email to resolve any questions that arise during preparation of the return. Returns will be prepared by Counselors working from home using Tax-Aide Chromebooks on a secure network or working at a Tax-Aide site.

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7. Performing the quality review

A second certified Counselor quality reviews the return, contacting the taxpayer to resolve any questions. A second quality review is conducted with the Taxpayer via Google Meet video conference.

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8. Sharing the completed return

Prior to the quality review/taxpayer review of return via Google Meet video conference, a Counselor will make the preliminary return available to the Taxpayer through the TaxSlayer Customer Portal.

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9. Signing the return

The Form 8879 is explained to TP once the return has been approved. TP will sign the 8879 during the Google Meet video conference using the electronic signature feature of the TaxSlayer Customer Portal.

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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.

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