

Form 14446 (November 2021)	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 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:

Site name	
Reinvestment Partners-Tax Assistance Center	
Site address (street, city, state, zip code)	
110 E. Geer Street Durham, NC 27701	
Site identification number (SIDN)	Site coordinator name
S23012441	Joan Metcalf
Site contact name	Site contact telephone number
Joan Metcalf	919-667-1000

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 for other permanent or temporary intake sites as well as assisting 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.

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

No Appointments Required

2. Securing Taxpayer Consent Agreement

Consents and 14446 are secured at in person intake. Taxpayers either download 13614-C and 14446 from the website, nc-tac.com, and bring the completed forms to the intake window, or they receive the forms in person at the Intake to complete. Taxpayers participating in virtual tax prep download the 13614-c and 14446 from the website nc-tac.com and upload them via Verifyle

3. Performing the Intake Process (secure all documents)

Taxpayers either download 13614-c and 14446, or they receive the forms at the Drop off intake window. Taxpayers bring complete forms 14446 and 13614-c, along with their tax documents to the certified intake coordinators who provide a review of documents for completion and place all taxpayer documents in a 730 envelope. Taxpayers who choose virtual tax prep download forms 13614-c and 14446 and contacted by the virtual intake coordinator with an invitation to set up an account in the double encrypted platform, Verifyle. Intake communications and tax doc uploads

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

Taxpayer(s) government issued photo ID and verification of social security numbers or ITINs are viewed at in person intake where intake coordinators makes copies to put in the 730 envelope with tax documents. No original documents are retained. Taxpayers who choose virtual tax prep will upload a scan of their ID and ss cards/ITINs via the double encrypted platform, Verifyle

5. Performing the interview with the taxpayer(s)

Intake Coordinators are certified Advanced to provide intake interviews at the Intake Drop off site and the virtual upload site. Taxpayers who utilize virtual tax prep provide clarifications remotely via telephone, Verifyle message or Zoom.

6. Preparing the tax return

Tax returns are prepared by an IRS certified volunteer remotely without the taxpayer present.

7. Performing the quality review

For both in person and virtual returns, an intermediary quality review is completed by an experienced preparer without the taxpayer present. Final review is performed with the taxpayer via phone or Zoom.

8. Sharing the completed return

The return is shared with the taxpayer via either phone or Zoom call typically around seven days after the taxpayer documents are received.

9. Signing the return

Taxpayers either return to the site to sign the 8879 and receive their copy of the return or an electronic signature is obtained through the double encrypted secure Verifyle platform, or the TaxSlayer Customer Portal. Taxpayers who upload their documents through Verifyle will provide an electronic signature via Verifyle and receive a copy of their return via Verifyle.

10. E-filing the tax return

After satisfactory review and receipt of taxpayer signature(s) on form 8879, returns are e-filed within 24 hours.

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