

## 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:

Site name

VITA OHIO CO PUB LIBRARY

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

52 16TH ST  
WHEELING, WV 26003

Site identification number (SIDN)

S28061885

Site coordinator name

LYNETTE PARKER

Site contact name

MARSHA PORTER

Site contact telephone number

304-232-8985

### 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

Taxpayers need to schedule an appointment to review their packet of paperwork, state or federal ID (with photo) and social security documents

- Call 304-232-8985 during the hours we are open
  - Check <https://vitaocpl.com/dropoff> for whether we are accepting appointments online
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2. Securing Taxpayer Consent Agreement

During your appointment, an intake volunteer will verify that you have provided the required consents on Form 14446 that allow us to proceed with your return. For joint returns, BOTH the primary and secondary taxpayer MUST SIGN page 3 of Form 14446.

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

The taxpayer should arrive at their appointment with all their forms filled out and signed, then placed inside the IRS envelope along with all tax forms and information needed to prepare the return. The taxpayer must show the intake person their original IDs, but may bring copies of social security cards or we can make copies during the appointment. Documents are kept in the intake person's custody until a VITA volunteer takes them directly to the Tax Room where they are secured as required.

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

Validation is done during the taxpayer appointment (see #3).

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5. Performing the interview with the taxpayer(s)

When the tax preparer begins the preparation of the taxes, he or she will call the taxpayer and perform the interview over the phone.

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6. Preparing the tax return

The tax preparer prepares the return and will call the taxpayer if any questions arise during the preparation. Once the tax return is complete, the tax preparer calls the taxpayer and schedules the quality review with a different tax preparer. The scheduled time is put on the reviewer's calendar.

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7. Performing the quality review

The quality review is done in person at the library observing all library rules including masks and social distancing.

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8. Sharing the completed return

The taxpayer will be able to see their return on a computer monitor controlled by the quality reviewer.

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9. Signing the return

A printed copy of the return is presented to the taxpayer during the review. Form 8879 will be signed in the presence of the quality reviewer for those taxpayers present at the review.

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10. E-filing the tax return

The e-file folder for the return is given to the e-file administrators for filing. Most returns are filed the same day as the return is signed, but always within 24 hours unless there is a Sunday, holiday, snow day or an unexpected situation that forces the library to close. Taxpayers are contacted by phone if there are any e-file issues they need to help resolve.

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