Form **14446**
(November 2021)

Department of the Treasury - Internal Revenue Service

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

Prepare + Prosper Main Office

Site address *(street, city, state, zip code)*
2610 University Ave W, Suite 450
St. Paul, MN 55114

Site identification number (SIDN)	Site coordinator name
S50010229	Alejandro Valenzuela Jr.
Site contact name	**Site contact telephone number**
Prepare + Prosper	651-287-0187

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.

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
Appointments are scheduled over the phone or online. Services will only be by appointment.

2. Securing Taxpayer Consent Agreement
Intake paperwork will be available to fill out online, by mail or in-person. Consents will be a part of this process and any questions on the consents will be addressed and finalized at the drop-off appointment.

3. Performing the Intake Process *(secure all documents)*
Intake paperwork including the 13614-C will be available online, by mail before the appointment or in-person. At the site the full interview will take place completing or updating the 13614-C as needed. All documents will be scanned and uploaded to the Get Your Refund site and originals returned to customer.

4. Validating taxpayer's authentication *(Reviewing photo identification & Social Security Cards/ITINS)*
We will require photo ID at the drop-off site and scan and upload required Social Security cards/ITIN letter or proof of all numbers and names of everyone on the return.

5. Performing the interview with the taxpayer(s)
Interview with tax certified volunteers will be conducted as the main part of the drop-off appointment in-person. Any remaining info needed will be done by phone or email.

6. Preparing the tax return
Prepare + Prosper will provide a volunteer access to the customer folder virtually so that they can work with the customer documents and prepare the return.

7. Performing the quality review
We will provide access to a volunteer to conduct the quality review process. Review will also happen virtually with customer available by phone as needed.

8. Sharing the completed return
Customers will make a return visit appointment at the time of their drop-off appointment if all documents and information are present. Customers will return to go over the final details and information on their returns.

9. Signing the return
Customers will sign their 8879s in-person unless there is a significant burden to doing so in which case we will offer to finish by mail or by signing an e-signature document.

10. E-filing the tax return
Once we have received the signed 8879 we will efile, so either after they leave the office for on-site pick-up or when we receive the returned 8879 through the mail or after the customer finishes the e-signature process.

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