

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 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:

Site name

BALL STATE DEPARTMENT OF ACCOUNTING & BETA ALPHA PSI

Site address (*street, city, state, zip code*)WHITINGER BUSINESS BLDG RM 303
MUNCIE, IN 47306

Site identification number (SIDN)

S21011280

Site coordinator name

Dr. Jason Stanfield, CPA

Site contact name

Dr. Jason Stanfield, CPA

Site contact telephone number

765-285-5114

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

We do not use appointments, clients submit their documents at their convenience.

2. Securing Taxpayer Consent Agreement

When a potential client expresses interest, most often through an email, we reply with a link to our Form 14446 hosted on Microsoft OneDrive. The client reviews the disclosures and if they consent, they electronically sign the Form 144456 using HelloSign, and the signed copy is stored on OneDrive. Our site is notified that the client has signed. The client is logged for the first time on a shared spreadsheet stored on OneDrive and maintained by the site coordinator and quality reviewers.

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

At the conclusion of the meeting, the preparer explains the documents needed to prepare the tax return, and sends the clients a secure link to OneDrive to upload the required tax documents as well as copies of the Social Security cards of the taxpayer(s) and dependent (s). The client is logged as ready for preparation on a shared spreadsheet maintained by the site coordinator and quality reviewers.

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

At the conclusion of the meeting, the preparer explains the documents needed to prepare the tax return, and sends the clients a secure link to OneDrive to upload the required tax documents as well as copies of the Social Security cards of the taxpayer(s) and dependent (s). The client is logged as ready for preparation on a shared spreadsheet maintained by the site coordinator and quality reviewers.

5. Performing the interview with the taxpayer(s)

During the same meeting as the authentication and intake sheet review, the preparer proceeds to interview the client and confirm the contents of the intake sheet.

6. Preparing the tax return

The volunteer preparer works from a monitored private workspace, generally the volunteer's home, over a VPN connection, and prepares the return. They are monitored via webcam by a quality reviewer or a site coordinator. If any questions arise, the volunteer preparer asks the quality reviewer, site coordinator, or other certified volunteers. The client is logged as ready for review in TaxSlayer and on a shared spreadsheet maintained by the site coordinator and quality reviewers.

7. Performing the quality review

The client is emailed to setup a second video conference to perform a review and direct the clients through final steps. If the taxpayer is due a refund and wishes to use Direct Deposit, the bank information is provided by the client at this time and is not recorded outside the software screen, which is shown to the client via the video conference for confirmation. The client is told that they will receive an email within 2 hours directing them to final signing of the return prior to filing. The video conference ends.

8. Sharing the completed return

Once signed, HelloSign provides the client with a signed copy of their return for their files. Once the signatures are collected and confirmed, the site coordinator electronically files the return. The client is logged as complete in TaxSlayer and on a shared spreadsheet maintained by the site coordinator and quality reviewers.

9. Signing the return

Immediately after the video conference, the quality reviewer or site coordinator prints a copy of the client's return(s) to a PDF file stored on OneDrive, and then marks on the file using HelloSign where e-signatures are required. The quality reviewer or site coordinator emails the client a link to the PDF along with instructions to sign the return. The client is logged as waiting for signature in TaxSlayer and on a shared spreadsheet maintained by the site coordinator and quality reviewers.

10. E-filing the tax return

Once the signatures are collected and confirmed, the site coordinator electronically files the return. The client is logged as complete in TaxSlayer and on a shared spreadsheet maintained by the site coordinator and quality reviewers.

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>	