



April 2020

Fact Sheet for SPEC Partners and Employees: Expanded Virtual VITA/TCE Process for the Remainder of 2020 Filing Season

Background:

This filing season, our free tax preparation sites have faced significant challenges and obstacles to serving clients. Numerous VITA/TCE sites have curtailed, canceled or postponed their operations. However, many partners, site coordinators and volunteers wish to continue serving their communities while adhering to guidance issued by federal, state and local authorities to ensure the health and safety of volunteers and taxpayers alike. Additionally, the U.S. Department of the Treasury has announced the extension of the filing and payment deadline to July 15, 2020 (for tax year 2019 returns), extending the filing season by an additional 90 days.

This fact sheet provides guidance and information on the modified Virtual VITA/TCE options available to those partners, site coordinators and volunteers with the capacity and ability to provide free tax preparation services in their local community. It also provides exceptions that have been approved ONLY for the remainder of this filing season due to the unique circumstances facing VITA/TCE partners.

Alternative Filing Methods for Volunteer Tax Preparation:

In order to increase partner capacity and provide additional access for taxpayers, SPEC has implemented two Alternative Filing Methods: Facilitated Self Assistance (FSA) and Virtual VITA/TCE. FSA services for the remainder of the 2020 filing season will be addressed in a separate fact sheet.

Existing Virtual VITA/TCE guidance does not eliminate the need for in-person contact. However, SPEC has reviewed the Virtual VITA/TCE guidance to determine how partners can continue providing tax services to their clients while eliminating in-person interactions.

Existing Virtual VITA/TCE Process:

The existing Virtual VITA/TCE process allows partners to conduct some (but not all) portions of the tax preparation process without the taxpayer present. Virtual VITA/TCE is described in more detail in [Publication 4396-A](#), Partner Resource Guide. In light of current circumstances, SPEC has developed a process for taxpayers to be serviced with no in-person contact for the remainder of the filing season through modifying our current Virtual VITA/TCE process. Sites will still be required to adhere to the ten VITA/TCE Quality Site Requirements. The following provides guidance to partners on how to complete Virtual VITA/TCE returns without in-person contact with the taxpayer.

Taxpayer Consent to Partner's Virtual Process:

All taxpayers that agree to participate in the virtual VITA/TCE process must sign [Form 14446](#), Virtual VITA/TCE Taxpayer Consent (available in multiple languages—please check IRS.gov for details). The Form 14446 should clearly describe the complete virtual process being used by the partner—please reference Publication 4396-A, Partner Resource Guide for more information. The Form 14446 was designed to fully inform the taxpayer about these non-traditional return preparation methods before their return can be prepared. In order to accomplish this, additional explanation of the revised virtual process may be required. Taxpayers should provide consent with either a scanned form with their handwritten signature, an electronic signature, or an email acknowledgement of the Form 14446. If acknowledging via email, the taxpayer or representative must include a statement, either in an attached cover letter or within the body of the email, stating, "The attached [name of document] includes [name of taxpayer]'s valid signature and the taxpayer intends to transmit the attached document to the IRS." The choice to transmit documents electronically to the partner site is solely that of the taxpayer.

Validating Taxpayer's Identification:

As is required for both traditional and virtual VITA/TCE tax preparation services, the taxpayer's identification must still be verified by the intake volunteer. Per current SPEC guidelines, verification of the taxpayer's identification would be accomplished once the taxpayer provides their photo identification and taxpayer identification number(s) in-person to the volunteer at the Intake Site. For the remainder of the 2020 Filing Season, SPEC is approving other reasonable methods of remotely verifying the taxpayer's identification, including (but not limited to) a secure upload of the taxpayer's IDs or the (brief) sharing of the taxpayer's identification while on a secure video transmission with the site.

Virtual Intake/Interview Process:

Historically during most Virtual VITA/TCE services, the taxpayer completes the Form 13614-C and provides their required supporting tax documents (Forms W-2, 1099, etc.) to the partner at the Intake location. The partner then either keeps that information in a secure, locked environment at their location or securely uploads that information into TaxSlayer or another secure environment so it can be accessed by the tax preparer. From that point in the process, the remaining interview can be conducted with the taxpayer by phone.

For purposes of serving taxpayers during the remainder of this filing season, partners will be allowed to secure the necessary documents (including any consents utilized by that partner) from the taxpayer through other methods in lieu of having the taxpayer visit the site, including secured/encrypted e-mail and/or uploading the documents to a secure/encrypted location. If e-mailing or uploading of documents is utilized by the partner, the partner must specifically note that process and the risk on Form 14446, Virtual VITA/TCE Taxpayer Consent (or an attached explanation) prior to the start of the Virtual VITA/TCE process with the taxpayer.

Virtual Tax Preparation/Quality Review:

During most Virtual VITA/TCE tax preparation services, the partner completes the Quality Review process in person with the taxpayer's participation. The quality reviewer must be a different individual than the volunteer preparer.

For the purposes of serving taxpayers throughout the remainder of the 2020 filing season, partners will be allowed to complete the Quality Review process without providing the taxpayer a copy of their tax return. The reviewer may complete the Quality Review process over the phone or through any other secure remote process. As with traditional sites, the IRS tax-law certified volunteer who quality reviews the return cannot be the same volunteer that prepared the return.

Form 8879 Authorization Signature/Shared Taxpayer Copy of Return:

Customarily, at the final stage of the Virtual VITA/TCE process, the taxpayer receives a paper copy of their completed tax return and signed Form 8879 at the Intake Site after the completion of the Quality Review.

For the remainder of the 2020 filing season, partners will be allowed to complete the process by seeking alternate forms of approval. These include the secure upload of a manually signed Form 8879, an email acknowledging that they signed the 8879, an electronically-signed form, or some other method.

At a later date (once permissible and safe to do so), the taxpayer can return to an open partner site to receive a copy of their completed return and sign the Form 8879.

Protecting/Safeguarding Taxpayer Data:

Many volunteers cannot currently report to an office location and can only work from home at this time. This should be detailed in the Virtual Site Plan and on the Form 14446 so that the taxpayer acknowledges this as part of the process. Volunteers should adhere to the record-keeping and disposal procedures. The information on all computers (both partner-owned and IRS loaned), must be deleted (securely wiped). Once taxpayer information is no longer required, it must be returned to the taxpayer or properly disposed of, including burning or shredding the data.

Partner Virtual Plan/Resources:

Partners who have utilized Virtual VITA/TCE previously this filing season should update their Virtual VITA/TCE program plan and submit an updated plan to their SPEC relationship manager for review/approval. Partners implementing Virtual VITA/TCE for the first time this filing season should provide a new plan to their relationship manager and keep them posted of any developments in establishing their virtual process. Starting a new virtual process may involve additional partner start-up costs for new hardware and software, as well as training and coordination for volunteers who may only know the traditional process.

Alternative Filing Methods References:

- **Publication 4299**, Privacy, Confidentiality, and Civil Rights
- **Publication 4396-A**, Partner Resource Guide
- **Publication 5324**, Fact Sheet for Alternative Filing Model Quality Site Requirements