

ALTERNATIVE / VIRTUAL SITE TAX PREP PILOT PROPOSAL

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AARP Foundation®

WHAT IS IT ?

- **A taxpayer-centric tax preparation service**
- **Aimed at low- to moderate- income and EITC eligible taxpayers**
- **In remote or under-served areas**
- **Using a leave it and retrieve it process**

WHY IS IT NEEDED ?

- **Improve the taxpayers' experience**
- **Aid in volunteer recruitment and retention**
- **Improve volunteer effectiveness and utilization**
- **Overcome historical limitations / constraints**
- **Extend the reach of Tax-Aide's well-run, well established, productive, high quality tax preparation services**

IS THERE A PRECEDENT ?

- **IRS Pub. 1084 (Site Coordinator Handbook) addresses virtual tax preparation models (p.77)**
- **VITA has virtual operations around the country**
 - **Food Bank for NYC: 14 years**
 - **Community Action Partnership – Utah: 8 years**

TAX-AIDE PROPOSALS

DEFINITIONS

- **Virtual (Intake) Site:** permitted to, with one or more certified counselors to deliver tax prep services, when supported by an assisting (preparation) site.
- **Assisting (Preparation) Site:** supports a virtual (intake) site to permit return preparation

TAX-AIDE PROPOSALS NEW HAMPSHIRE PILOT

- **Combination of face-to-face and technology-bases processes**
- **Counselor conducts face-to-face interview at intake site**
- **Documents are scanned to a secure Dropbox**
- **Site-to-site direct interaction between taxpayer, counselor, and quality reviewer**
- **Dropbox files deleted within 48 hours of return acceptance.**

TAX-AIDE PROPOSALS

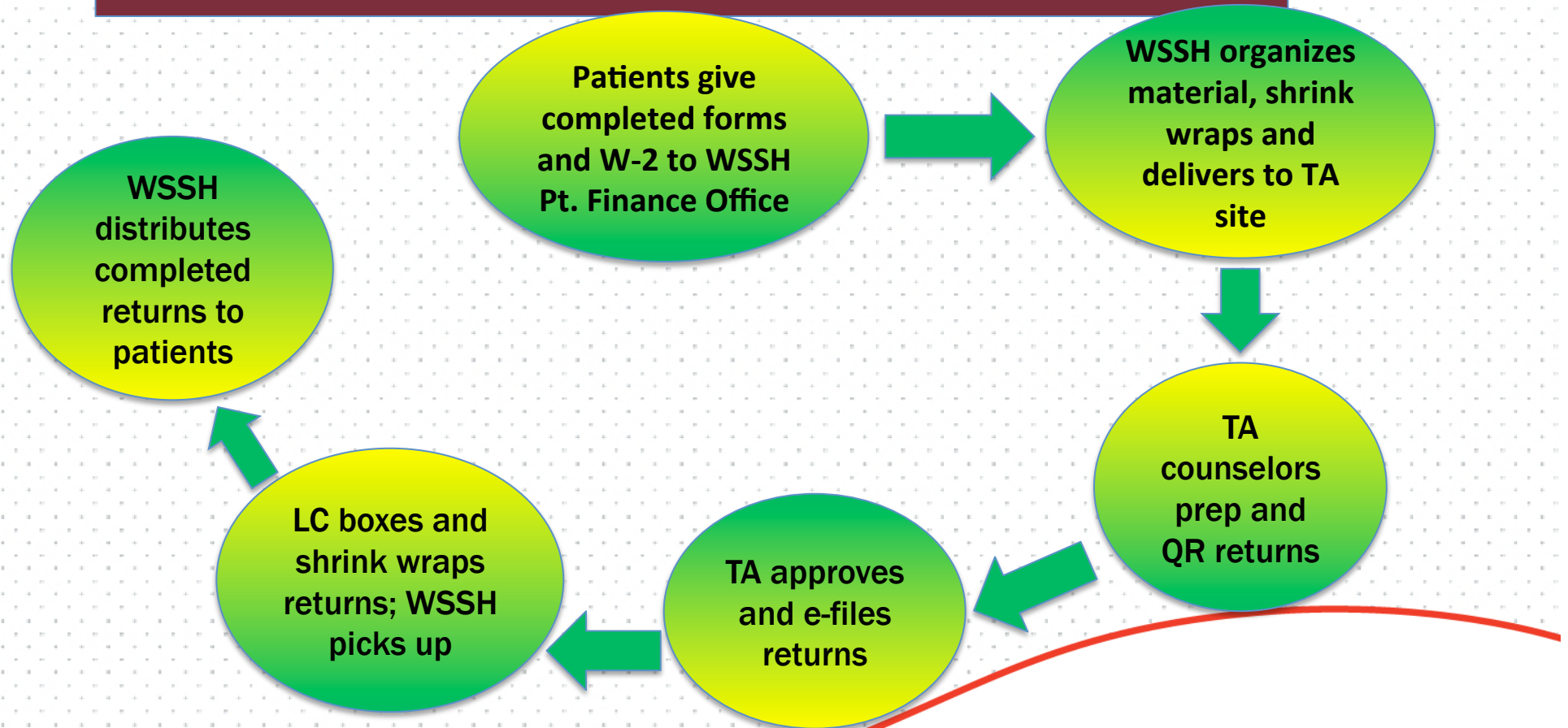
WARM SPRINGS STATE HOSPITAL, MONTANA

- **Patients complete all 13614-C, 14446 and provide to WSSH Patient Finance Office with their W-2's**
- **WSSH organizes and shrink wraps materials for delivery to 1 of 2 TA sites; LC signs for materials**
- **TA counselors prepare and QR returns**
- **Returns are approved by TA and e-filed**
- **Returns boxed and shrink wrapped by LC; picked up by WSSH**
- **WSSH distributes completed returns to patients**

Tax-Aide: Warm Springs State Hospital - Montana

Form 14446 (August 2018)	Department of the Treasury - Internal Revenue Service Virtual VITA/TCE Taxpayer Consent	OMB Number 1545-2222
<p>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 (using process C or D).</p>		
Part I - To be completed by the VITA/TCE site:		
Main/Intake site name PIONEER MEMORIAL LIBRARY		
Site address (Street, City, State, ZIP Code) 375 W 4th Colby, KS 67701		
Site identification number (SIDN) S54051136	Site coordinator name Cathy Eddleman	
Site contact name Cathy Eddleman	Site contact telephone number (785)821-1827	
<p>This site is using the following Virtual VITA/TCE method(s) to prepare your tax return:</p> <p><input type="checkbox"/> A. Temporary VITA/TCE Contingency Plan: This site uses a temporary drop off process when there are internet shut downs, software outages, or if sufficient certified preparers/quality reviewer(s) are not available on-site.</p> <p><input type="checkbox"/> B. Drop Off Site: This site uses a drop off process which includes the site <u>maintaining personal identifiable information (social security numbers, Form W-2, etc.)</u> 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.</p> <p><input checked="" type="checkbox"/> C. Intake Site plus a Return Preparation and/or Quality Review 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 <u>may</u> 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 will come back to the intake site for the quality review or to sign the completed tax return. If necessary, the site will explain the method they will use to contact the taxpayer if additional information is needed while preparing or quality reviewing the tax return.</p> <p>Your personal information will be transferred to the other location by:</p> <p><input type="checkbox"/> E-mail</p> <p><input type="checkbox"/> Fax</p> <p><input type="checkbox"/> Mail</p> <p><input checked="" type="checkbox"/> Other (explain) Site Coordinator's Auto</p>		

TAX-AIDE PROPOSAL: WARM SPRINGS STATE HOSPITAL - MT



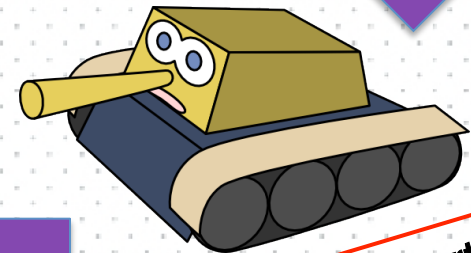
TAX-AIDE PROPOSAL: KANSAS AND TENNESSEE

Forms completed,
docs rec'd & interview
at intake site



Secure transport to
prep site

Return prepped,
QR'd, printed at
prep site



Secure transport
to intake site

E-file
transmitted
w/in 3
calendar days

ALL Docs
returned to
taxpayer

2nd QR w/
taxpayer, 8879
signed at
intake site

CRITICAL REQUIREMENTS

- **Verification of Client identification**
- **Data security at all times!**
- **Thorough intake interviews**
- **Effective quality reviews**
- **Management of e-file / acceptance process**
- **Virtual site operations training**
- **On-going oversight of the process**
- **IRS SPEC approval of pilot plans**