Welcome to Nashua - Hudson VITA
<100% VIRTUAL Tax Preparation Packet>

Our volunteers are ready to assist you in filing your tax return. However, our procedures have changed. Due to the COVID-19 pandemic, we had to adjust our process for the protection of you and our volunteers. The biggest change you will notice is that we are not sitting next to you asking questions about your tax documents.

This means that you will need to fill out more forms to help us provide you with a complete and accurate tax return. This packet contains everything you need to do for us to successfully complete your return.

If you choose to have your return prepared 100% Virtually, you will **NOT** have to schedule an appointment. Instead, you will have the option of scanning your tax documents and personal identification and emailing them to our secure email address from the comfort and security of home. This service requires that filers have access to the Internet and a smart phone camera, tablet or scanner.

Do your best to completely fill out the forms. If you have problems filling out these forms, get help from a family member or friend. If you have questions, email them to

vita.uwgn@gmail.com

We need you to be flexible and understanding as we go down this most unusual road of volunteer service in this pandemic. Our normal 1-day service may be a 3-day or a 7-day service this tax season. It will depend on requirements we must follow due to COVID-19.

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Part 1: Getting Ready

Step 1

- ☐ Review the items in the "Tax Returns We Cannot Prepare" list (page 4)
- ☐ If your return contains any of the items listed, we will not be able to prepare your return. These items are on the "do not complete" list provided to us by the IRS.

  NOTE: Please do not purposely leave these forms out of your drop-off packet. This will result in the IRS assessing penalties/interest at a later date for not including them in your return.

Step 2:

- ☐ Complete Parts I-V of IRS Form 13614-C **Intake Interview & Quality Review Sheet** in the Intake Packet. Instructions are listed on the form & in this packet.
- ☐ Complete Form 15080 (page 4 of the form 13614-C) – **Site Transfer Consent**
- ☐ Complete & Sign Form 14446, Part 3 – **Virtual VITA/TCE Taxpayer Consent Form.** This form is your consent for us to prepare your taxes using a Virtual (no in-person contact) model
- ☐ **If you select "NO" for "I am agreeing to use this site's Virtual VITA/TCE Process" – We cannot prepare your return**
- ☐ Complete the **Taxpayer Checklist** (page 5)
- ☐ Find your 2019 tax return

Step 3:

- ☐ You must gather all your tax documents needed to prepare your return:

A. FOR INCOME, INCLUDE THE FOLLOWING

- ☐ W-2 from each employer.
- ☐ 1099-G form for unemployment compensation or state/local income tax refunds.
- ☐ SSA-1099 form showing the total Social Security benefits paid to you for the year, or RRB-1099, Tier 1
- ☐ Railroad Retirement benefits form.
- ☐ 1099 forms (or other statements) reporting interest (1099-INT), dividends (1099- DIV) and/or proceeds from sales (1099-B), plus documentation showing the original purchase prices if you sold stocks or other assets.
- ☐ 1099-R forms if you received a pension, annuity, or IRA distribution.
- ☐ 1099-NEC, 1099-K, 1099-MISC or other 1099 forms. If you have a business, include a summary list of all your income (cash and non-cash) and all business-related expenses

B. FOR PAYMENTS TO THE IRS INCLUDE THE FOLLOWING

- ☐ Records of any federal/state/ local income tax paid (including quarterly estimated tax payments) other than those included on income forms

C. FOR DEDUCTIONS, INCLUDE THE FOLLOWING

- ☐ Form 1098 (home mortgage interest)
- ☐ List of medical/dental/vision expenses (doctor, hospital bills, medical insurance premiums, prescription medicines, assisted living services, long-term insurance and bills for medical related home improvements such as ramps and railings)
- ☐ List of cash and noncash contributions to charity.
- ☐ 2020 Property tax bills (frequently shown on mortgage statement).
- ☐ Health Insurance 1095-A forms if you purchased insurance through the Marketplace (Exchange)

D. FOR CREDITS, INCLUDE THE FOLLOWING

- ☐ Dependent care provider information – name, address, telephone number and employer ID or Social
- ☐ Security number and amount paid to provider.
- ☐ 1098-T for Education Expenses plus statement of account from the educational institution showing tuition and fees actually paid and scholarships, grants, etc. received. Also bring a summary of any other education expenses such as books, computers, specialty software, etc.
- ☐ 1098-E form for student loan interest

Step 4:

- ☐ Your tax prep package must include copies of a photo identification for both you and your spouse (if applicable) and Social Security or ITIN Cards for everyone to be included on the return – both the taxpayers and the dependents
- ☐ Create a scanned copy of every document necessary for an IRS-certified volunteer to prepare your tax return
- ☐ Name documents in a way that it is easy for the preparer to easily identify the taxpayer and document

Part 2: Email Delivery of Tax Documents

- ☐ Email all related tax documents to our secure email address: VITA.uwgn@gmail.com
- ☐ Include all documents in a single email. If you need to upload files in multiple emails, make sure the name and email submitted is the exact same.

Part 3: Virtual Tax Preparation & Return Delivery

- ☐ You will be contacted by a VITA volunteer after your material is received. The volunteer will gather additional information about you, your dependents and individual tax situation. The volunteer has restricted access to the taxpayer's scanned document files.
- ☐ Your return will be prepared by the volunteer following this intake interview. The volunteer will contact the taxpayer to resolve any questions that arise during the preparation of the tax return
- ☐ The completed return and IRS-related forms giving the Nashua/Hudson VITA program authorization to file the return, will be emailed to the taxpayer.
- ☐ Once completed, the certified volunteer will contact the taxpayer to review the completed return with the taxpayer and make any necessary corrections/edits, answer taxpayer questions about the return and discuss what happens next.
- ☐ The average preparation time is estimated to be 7-10 days.
- ☐ The volunteer will then submit your return to the IRS and send you a PDF copy of your return. We will shred your documents once the return has been accepted by the IRS.

If you do not hear from us within 7-10 days, please email us at: vita.uwgn@gmail.com

Additional information about VITA Tax Prep services in Nashua and Hudson is available on the United Way of Greater Nashua website using this link:

http://bit.ly/GreaterNashua_VITA_2021

Do not call the United Way of Greater Nashua for information about your tax return!

Tax Returns VITA Volunteers Can't Prepare

The following is a comprehensive list of examples for tax returns that cannot be prepared by VITA volunteers. If your return contains any of the items listed, we will not be able to prepare your return. These items are on the "do not complete" list provided to us by the IRS.

NOTE: Please do not purposely leave these forms out of your drop-off packet. This will result in the IRS assessing penalties/interest at a later date for not including them in your return.

If you have any questions regarding any of the items on this list, please email them to vita.uwgn@gmail.com

- Adjusted Gross Income ≥ $56,844
- Alimony/Divorce Agreements Executed Before 1985
- Archer Medical Savings Account
- Asset Sales other than stocks, mutual funds or taxpayer's personal residence
- Bankruptcy – Filed or Finalized in 2020
- Bartering
- Business Use of Home
- Capital Gain/Loss on assets sold other than stocks, mutual funds or taxpayer's personal residence
- Cancellation of Debt other than Credit Card. Credit Card is out-of-scope if taxpayer is insolvent.
- Casualty Losses (4684)
- Children with Unearned Income (Form 8615), Clergy & Ministers
- Educational Savings Accounts distributions if Funds were not used for qualified education expenses, or distribution was for more than the amount of the qualified expenses
- Dual Residency Status Taxpayer
- Education Credits using Alternate Pell Grant/ Scholarship Treatment or Prior Year Recapture
- Employee Business Expenses (2106) Farm Income/Loss (Sch F) Foreclosures (1099-A and 1099-C) Foreign Tax Credit over $300
- Health Savings Account contributions made after eligible for Medicare
- Hobby Income or Not-For-Profit Income
- International Students
- IRA Minimum Distributions not withdrawn when
- Medicare Advantage MSA
- Mortgage Interest Credit (if Form 8396)
- Non-Cash Charitable > $500 on Schedule A Non-Deductible IRAs (8606)
- Non-Resident Alien if No Green Card or Substantial Presence Test & Not Married to a US Citizen or Resident Alien
- State Returns other than MA and NH
- Parts 4 & 5 of Form 8962 (Premium Tax Credit)
- Pensions, Annuities, and/or IRA distributions. Out-of-Scope:
  - if more than 1 IRA Rollover in 12 mos.)
  - if IRA/SEP/SIMPLE Box checked and Box 7 has code: 5, 6, 8, 9, A, E, J, K, N, P, R, T, U, W
- Self-Employed if:
  - Expenses > $35,000
  - Depreciation/Amortization
  - Accrual Method
  - Inventory at any time during the year
  - Employees or Paid Contract Labor
  - Business Use of Home
  - Net Loss Prior Year Unallowed
  - Passive Activity
  - Have Marketplace Premium Tax
- Self-Employed Health Insurance Deduction if also have Marketplace Insurance Premium
- Tax Credit State Income
- Tax Refunds received during the tax year for a year other than the previous tax year VISAS F, J, M, Q
- Virtual Currency: Trade in bitcoin, options, futures or other commodities
- Worthless Securities.

Taxpayer Checklist

LINE THROUGH THE ITEMS AS YOU PLACE IN THE ENVELOPE
AND RECHECK THE REMAINING ITEMS TO ENSURE THEY ARE NOT NEEDED

- ☐ 2019 tax return
- ☐ Taxpayer & Spouse photo ID
- ☐ Social Security cards for everyone
- ☐ Identity Protection PIN (if applicable)

INCOME

- ☐ W-2's
- ☐ 1099-G Unemployment SSA-1099 Social Security All 1099 Forms
- ☐ Income from self-employment

EXPENSES

- ☐ Self-Employment Expenses
- ☐ Payments
- ☐ Federal & State estimated tax

DEDUCTIONS

- ☐ Standard
- ☐ Itemized
  - ☐ home mortgage Interest taxes paid
  - ☐ charitable donations charitable cash contributions
  - ☐ medical/dental/vision expenses prescriptions
  - ☐ assisted living expenses
  - ☐ long term insurance premiums
  - ☐ medical & charitable mileage

HEALTH INSURANCE

- ☐ Form 1095-A Marketplace Insurance

CREDITS

- ☐ Dependent Care
- ☐ 1098-T Education Expense
- ☐ 1098-E Student Loan Interest
- ☐ F1444 Economic Impact Payment Letter
- ☐ Tax Refund/Due

FORMS

- ☐ 13614-C
- ☐ 15080 (Included with Form 13614-C)
- ☐ 14446
- ☐ State of NH tax documents
- ☐ State of MA tax documents

E-File OR Paper Return Determination

Form **13614-C** (October 2020)	Department of the Treasury - Internal Revenue Service **Intake/Interview & Quality Review Sheet**	OMB Number 1545-1964

You will need:
- **Tax Information such as Forms W-2, 1099, 1098, 1095.**
- **Social security cards or ITIN letters for all persons on your tax return.**
- **Picture ID (such as valid driver's license) for you and your spouse.**

- **Please complete pages 1-4 of this form.**
- **You are responsible for the information on your return. Please provide complete and accurate information.**
- **If you have questions, please ask the IRS-certified volunteer preparer.**

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Part I – Your Personal Information *(If you are filing a joint return, enter your names in the same order as last year's return)*

1. Your first name	M.I.	Last name	Daytime telephone number	Are you a U.S. citizen? ☐ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code

4. Your Date of Birth	5. Your job title	6. Last year, were you: b. Totally and permanently disabled ☐ Yes ☐ No	a. Full-time student ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled ☐ Yes ☐ No	a. Full-time student ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☐ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☐ No

Part II – Marital Status and Household Information

1. As of December 31, 2020, what was your marital status?
   - ☐ Never Married
   - ☐ Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
     - a. If Yes, Did you get married in 2020? ☐ Yes ☐ No
     - b. Did you live with your spouse during any part of the last six months of 2020? ☐ Yes ☐ No
   - ☐ Divorced Date of final decree ____________
   - ☐ Legally Separated Date of separate maintenance decree ____________
   - ☐ Widowed Year of spouse's death ____________

2. List the names below of:
   - **everyone** who lived with you last year *(other than your spouse)*
   - **anyone** you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

									To be completed by a Certified Volunteer Preparer				
Name *(first, last)* Do not enter your name or spouse's name below (a)	Date of Birth *(mm/dd/yy)* (b)	Relationship to you *(for example: son, daughter, parent, none, etc)* (c)	Number of months lived in your home last year (d)	US Citizen *(yes/no)* (e)	Resident of US, Canada, or Mexico last year *(yes/no)* (f)	Single or Married as of 12/31/20 *(S/M)* (g)	Full-time Student last year *(yes/no)* (h)	Totally and Permanently Disabled *(yes/no)* (i)	Is this person a qualifying child/relative of any other person? *(yes/no)*	Did this person provide more than 50% of his/ her own support? *(yes,no,n/a)*	Did this person have less than $4,300 of income? *(yes,no,n/a)*	Did the taxpayer(s) provide more than 50% of support for this person? *(yes/no/n/a)*	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? *(yes/no)*

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You *(or Your Spouse)* Receive
☐	☐	☐	1. (B) Wages or Salary? (Form W-2) **If yes, how many jobs did you have last year?** _____
☐	☐	☐	2. (A) Tip Income?
☐	☐	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☐	☐	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☐	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☐	☐	6. (B) Alimony income or separate maintenance payments?
☐	☐	☐	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash)
☐	☐	☐	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
☐	☐	☐	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
☐	☐	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☐	☐	☐	11. (A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)
☐	☐	☐	12. (B) Unemployment Compensation? (Form 1099G)
☐	☐	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☐	☐	14. (M) Income (or loss) from Rental Property?
☐	☐	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify _____

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You *(or Your Spouse)* Pay
☐	☐	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☐	☐	☐	2. Contributions to a retirement account? ☐ IRA (A) ☐ 401K (B) ☐ Roth IRA (B) ☐ Other
☐	☐	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☐	☐	4. Any of the following? ☐ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098) ☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
☐	☐	☐	5. (B) Child or dependent care expenses such as daycare?
☐	☐	☐	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☐	☐	7. (A) Expenses related to self-employment income or any other income you received?
☐	☐	☐	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You *(or Your Spouse)*
☐	☐	☐	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☐	☐	☐	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
☐	☐	☐	3. (A) Adopt a child?
☐	☐	☐	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
☐	☐	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☐	☐	6. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☐	☐	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
☐	☐	☐	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
☐	☐	☐	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
☐	☐	☐	10. (B) Receive an Economic Impact Payment (stimulus) in 2020?

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address *(optional) (this email address will not be used for contacts from the Internal Revenue Service)* ____________
2. Presidential Election Campaign Fund *(If you check a box, your tax or refund will not change)*
   Check here if you, or your spouse if filing jointly, want $3 to go to this fund ☐ You ☐ Spouse
3. If you are due a refund, would you like: a. Direct deposit ☐ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☐ No c. To split your refund between different accounts ☐ Yes ☐ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☐ No If yes, where? ____________
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☐ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
10. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☐ No ☐ Prefer not to answer
11. Your race?
    ☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☐ Prefer not to answer
12. Your spouse's race?
    ☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☐ Prefer not to answer
    ☐ No spouse
13. Your ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino ☐ Prefer not to answer
14. Your spouse's ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino ☐ Prefer not to answer ☐ No spouse

Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Form **15080 (EN-SP)** (July 2020)	Department of the Treasury - Internal Revenue Service **Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites**

Federal Disclosure:

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. 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.

Terms:

Global Carry Forward of data allows TaxSlayer LLC, the provider of the VITA/TCE tax software, to make your tax return information available to ANY volunteer site participating in the IRS's VITA/TCE program that you select to prepare a tax return in the next filing season. This means you will be able to visit any volunteer site using TaxSlayer next year and have your tax return populate with your current year data, regardless of where you filed your tax return this year. This consent is valid through November 12, 2022.

The tax return information that will be disclosed includes, but is not limited to, demographic, financial and other personally identifiable information, about you, your tax return and your sources of income, which was input into the tax preparation software for the purpose of preparing your tax return. This information includes your name, address, date of birth, phone number, SSN, filing status, occupation, employer's name and address, and the amounts and sources of income, deductions and credits that were claimed on, or contained within, your tax return. The tax return information that will be disclosed also includes the name, SSN, date of birth, and relationship of any dependents that were claimed on your tax return.

You do not need to provide consent for the VITA/TCE partner preparing your tax return this year. Global Carry Forward will assist you only if you visit a different VITA or TCE partner next year that uses TaxSlayer.

Limitation on the Duration of Consent: I/we, the taxpayer, do not wish to limit the duration of the consent of the disclosure of tax return information to a date earlier than presented above (November 12, 2022). If I/we wish to limit the duration of the consent of the disclosure to an earlier date, I/we will deny consent.

Limitation on the Scope of Disclosure: I/we, the taxpayer, do not wish to limit the scope of the disclosure of tax return information further than presented above. If I/we wish to limit the scope of the disclosure of tax return information further than presented above, I/we will deny consent.

Consent:

I/we, the taxpayer, have read the above information.

I/we hereby consent to the disclosure of tax return information described in the Global Carry Forward terms above and allow the tax return preparer to enter a PIN in the tax preparation software on my behalf to verify that I/we consent to the terms of this disclosure.

Primary taxpayer printed name and signature	Date
Secondary taxpayer printed name and signature	Date

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.

Form **14446** (October 2020)	Department of the Treasury - Internal Revenue Service **Virtual VITA/TCE Taxpayer Consent**	OMB Number 1545-2222

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

UNITED WAY OF GREATER NASHUA

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

20 BROAD STREET #1
NASHUA, NH 03064

Site identification number (SIDN)	Site coordinator name
S21015011	RONALD SEVIGNY
Site contact name	**Site contact telephone number**
LIZ FITZGERALD	603-864-0203

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

Taxpayers will contact a published site appointment line, make on-line appointments through the VITA Site Locator, or be contacted directly by a VTT A volunteer to set up an appointment after the taxpayer submits a request for service.

2. Securing Taxpayer Consent Agreement

Taxpayer receives a detailed explanation of the intake, preparation, quality review, return approval, e-filing and file deletion processes verbally over the phone when initial contact is made and in written form delivered by email sent to the taxpayer. Taxpayer is provided a pre-filled Form 14446 by email, requested to electronically sign the 14446 and return it to the VITA site via email along with the digitized file(s) containing all of their documentation.

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

Upon receipt of the documents provided by the taxpayer, their scan files will be uploaded into TaxSlayer. A certified Volunteer will contact the taxpayer by phone or by video conference and conduct a complete intake interview using the Intake Booklet (13614-C), making detailed notes of any additional information or corrections.

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

Taxpayer is required to provide digitized copies of their government issued photo identification and Social Security cards for all individuals to be listed on the tax return. Additionally, the taxpayers should provide a digitized copy of their most recent Federal tax return. If taxpayer is able to participate in a video conference, they will be asked to show the Volunteer their photo ID. If taxpayer lacks the technology to participate in a video conference, the Volunteer will ask several questions designed to confirm ID.

5. Performing the interview with the taxpayer(s)

An appointment will be scheduled with the taxpayer for the intake interview. The intake interview will be conducted by a certified Volunteer either using video conferencing or, if the taxpayer does not have video conference capability, telephone to conduct the intake interview.

6. Preparing the tax return

Each return will be prepared by a certified Volunteer with restricted access to the taxpayer's scanned document files. All returns will be prepared using Tax Slayer Pro Online software over a secure Internet connection. The Volunteer will contact the taxpayer by. telephone to resolve any questions that arise during preparation of the return.

7. Performing the quality review

A second certified Volunteer will quality review the return, contacting the taxpayer by telephone to conduct a QR interview and referencing the taxpayers scanned documents files.

8. Sharing the completed return

The completed return and Form 8879 will be emailed to the taxpayer using encryption software to transmit a password protected PDF of each document. A certified Volunteer will contact the taxpayer using video conference or a telephone call to review the completed return with the taxpayer and make any necessary corrections/edits or answer taxpayer questions about the return.

9. Signing the return

The Form 8879 will be explained to the taxpayer once the return has been approved. The taxpayer will be instructed to digitally sign the 8879 and email it to the site email account.

10. E-filing the tax return

The return will be e-filed within 24 hours of receiving the signed, digitized 8879 from the taxpayer. Any e-file rejection will be addressed with the taxpayer via telephone. All of the taxpayer's scanned document files, including the signed 8879, will be deleted within 48 hours of the return being accepted or 14 days following original receipt of the digitized files. NOTE: Exception will be for 'in-process' returns pending receipt of additional information/documents from the taxpayers.

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)*	