Form **15273** (September 2020)

Department of the Treasury - Internal Revenue Service

Virtual VITA/TCE Plan

Partner Information

Partner name	Relationship Manager	
Foundation Communities	Joann Tamez	
Contact name	**Contact email address**	**Contact telephone number**
Janet Herrgesell	janet.herrgesell@foundcom.org	512-610-7378

Site Information

Virtual model *(Select at lest two designations)*

Designation	Site Name	EFIN *(last 4 digits)*	SIDN	SIDN Usage *(select your process that ensures correct SIDN is applied in software)*	Days and Hours of Operation		First Day of Operation
Intake only	FC Prosper Center South	7299	S55012163	Use Custom Fields	MTTH 9-8	W 1-8, F 9-5, S 10-5	1/18/2020
Intake only	FC Prosper Center North	2380	S33062049	Use Custom Fields	MTTH 9-8	W 1-8, F 9-5, S 10-5	1/19/2020
Intake only	FC Round Rock Public Librar	0041	S55010041	Use Custom Fields	MTTH 9-8	W 1-8, F 9-5, S 10-5	1/23/2020
100% Virtual	FC Prosper Center South Drop	1340	S58061893	Use Custom Fields	MTTH 9-8	W 1-8, F 9-5, S 9-5	1/18/2020
100% Virtual	FC Lifeworks	1199	S58064565	Use Custom Fields	MTTH 9-8	W 1-8, F 9-5, S 9-5	1/20/2020
100% Virtual	FC Southeast Health & Welln	6074	S33061838	Use Custom Fields	MTTH 9-8	W 1-8, F 9-5, S 9-5	1/20/2020
100% Virtual	FC Asian American Resource	6134	S33061413	Use Custom Fields	MTTH 9-8	W 1-8, F 9-5, S 9-5	1/20/2020

Virtual Process

Address each section below outlining the virtual process from beginning to end. Select the appropriate checkbox and provide details. If process differs between sites, describe the differences. See instructions for more information of what needs to be included in this section.

Appointment scheduling process *(remotely)* ☐ Yes ☒ No ☐ N/A *(no appointment needed)*

If yes or no, explain

For clients coming through the virtual process, no appointment is set. An IRS-certified Intake Volunteer will confirm when the client is available for a phone call (via email and/or text through the secure Get Your Refund system). The Intake Volunteer will call the client during that period of availability and conduct an intake interview.

Taxpayer consents process *(remotely)* ☒ Yes ☐ No

If yes or no, explain

Client device accessing Intake Website at GetYourRefund.org

Using the Intake Website, the client will complete a custom-built electronic intake form that includes Form 13614-C and a request to consent to this VITA service model (Form 14446). The client will be given an explanation of the service, including that they will need to receive an email and phone call, and if they choose to opt out, the client will not be able to proceed with the service. The client will also have the option to opt in to text and/or email updates from their tax preparer. The client will be able to securely upload the necessary tax and identity verification documents in the form. At the end of the form, the client will be given a link to securely upload the necessary tax documents to support their return (W-2, 1099, 1098) after the submit, if more documents are needed. Publications 4836 VITA/TCE Free Tax Programs (VolTax) and Publication 4053 Your Civil Rights are Protected are also made available to the client at this stage in the process.

Client's documentation will be kept secure at all times between intake, input and preparation, and quality review. This includes protecting client data in electronic form through the use of appropriate methods including secure password access and encryption. GetYourRefund retains information as per the Privacy Policy (https://www.getyourrefund.org/privacy), which all clients consent to in the consent form.

Authentication process *(remotely)* ☒ Yes ☐ No ☐ N/A *(performed at the site)*

If yes or no, explain

In order to prevent identity theft and prevent mismatches of names and SSN or ITIN, the Intake Website will ask for identification document uploads to verify the taxpayer's identity and social security number/ITIN, in accordance with remote identity verification requirements in Publication 1345. Clients will be advised that if they fail to return to complete the Quality Review and e-file authorization process, all documents will be securely disposed of at the end of the tax season.

Intake process *(remotely)* ☒ Yes ☐ No ☐ N/A *(performed at the site)*

If yes or no, explain

The client will be able to securely upload the necessary tax and identity verification documents in the form. At the end of the form, the client will be given a link to securely upload the necessary tax documents to support their return (W-2, 1099, 1098) after the submit, if more documents are needed. Client's documentation will be kept secure at all times between intake, input and preparation, and quality review. This includes protecting client data in electronic form through the use of appropriate methods including secure password access and encryption. GetYourRefund retains information as per the Privacy Policy (https://www.getyourrefund.org/privacy), which all clients consent to in the consent form.

Phone call between the client and intake interviewer

An IRS-certified Intake Volunteer will confirm (via email and/or text through the secure Get Your Refund system) when the client is available for a phone call. The Intake Volunteer will call the client during that period of availability and conduct an intake interview. At the beginning of the call, the Intake Volunteer will ask the client for the last four digits of their social security number or ITIN to confirm their identity. The Intake Volunteer will review 13614-C and other documents stored securely in the GetYourRefund system. If the client has submitted all necessary information and documents, the Intake volunteer will update the status of the client's return to ready for tax preparation, where the return will be prepared as soon as possible by the site.

Volunteers are not given access to sign up for an intake shift until their completed and signed Form 13615, Volunteer Standards of Conduct Agreement is received by the Volunteer Coordinator, along with selfie photo that includes a valid government-issued photo ID for verifying identity.

In the virtual process, all aspects of the process are conducted virtually. Volunteers will log in (from home) to the GetYourRefund Hub site using a unique login and password using Two-Factor Authentication and will be logged out of the site after 30 minutes of inactivity.

Interview process *(remotely)* ☒ Yes ☐ No ☐ N/A *(performed at the site)*

If yes or no, explain

Phone call between the client and intake interviewer

An IRS-certified Intake Volunteer will confirm (via email and/or text through the secure Get Your Refund system) when the client is available for a phone call. The Intake Volunteer will call the client during that period of availability and conduct an intake interview. At the beginning of the call, the Intake Volunteer will ask the client for the last four digits of their social security number or ITIN to confirm their identity. The Intake Volunteer will review 13614-C and other documents stored securely in the GetYourRefund system. If the client has submitted all necessary information and documents, the Intake volunteer will update the status of the client's return to ready for tax preparation, where the return will be prepared as soon as possible by the site.

Volunteers are not given access to sign up for an intake shift until their completed and signed Form 13615, Volunteer Standards of Conduct Agreement is received by the Volunteer Coordinator, along with selfie photo that includes a valid government-issued photo ID for verifying identity.

In the virtual process, all aspects of the process are conducted virtually. Volunteers will log in (from home) to the GetYourRefund Hub site using a unique login and password using Two-Factor Authentication and will be logged out of the site after 30 minutes of inactivity.

Tax return preparation process *(remotely)* ☒ Yes ☐ No ☐ N/A *(performed at the site)*

If yes or no, explain

Volunteers are not given access to the tax software until their completed and signed Form 13615, Volunteer Standards of Conduct Agreement is received by the Volunteer Coordinator, along with selfie photo that includes a valid government-issued photo ID for verifying identity. Site coordinators use an internal online platform to confirm the certification level of each volunteer before assigning them tax returns during their tax shift.

IRS-certified volunteers will be able to login to the GetYourRefund case management system (The Hub) and select an intake packet that is assigned to them and can access securely stored documents for that client. TaxSlayer will be used for tax preparation and e-filing. Site Administrators will be able to revoke or grant Volunteer access to the client cases on the Website.

Quality review process *(remotely)*	☒ Yes ☐ No ☐ N/A *(performed at the site)*

If yes or no, explain
Phone call between the client and Quality Reviewer
When client cases are marked as "ready for QR," the Quality Reviewer will schedule and conduct a Quality Review Interview over the phone with the client. Upon passing, the Quality Reviewer sends the client a signature request for an 8879 form. Quality Review is conducted by experienced volunteers who have passed an internal "Quality Review Quiz" and are approved by the site coordinator to conduct quality review.

Final processing *(see instructions for details)*
Email between the client and Preparation Site
The client will access their 8879 form and a copy of their tax return through a secure website. The client will be sent a unique link with access to the 8879 and tax return, and they will use the website to review the tax return for accuracy and e-sign the form. Returns will not be transmitted until the Form 8879 has been signed. Both spouses must sign a Joint return. If the client is not able to e-sign the form, they may return to an in-person Drop Off location with an appointment to sign Form 8879 and pick up a copy of the tax return.

Signing the return process *(remotely)*	☒ Yes ☐ No ☐ N/A *(performed at the site)*

If yes or no, explain
Email between the client and Preparation Site
The client will access their 8879 form and a copy of their tax return through a secure website. The client will be sent a unique link with access to the 8879 and tax return, and they will use the website to review the tax return for accuracy and e-sign the form. Returns will not be transmitted until the Form 8879 has been signed. Both spouses must sign a Joint return. If the client is not able to e-sign the form, they may return to an in-person Drop Off location with an appointment to sign Form 8879 and pick up a copy of the tax return.

If the original source documents are dropped off, how do they get returned securely
Original source documents are only physically handled when a client comes to an in-person Drop Off site. During the appointment, the documents are scanned and uploaded to the GetYourRefund case management system (The Hub). The original documents are then returned to the client before the client leaves the site that day. The site does not retain original taxpayer documents.

If source documents are not returned, how are taxpayer documents maintained/deleted
Client's documentation will be kept secure at all times between intake, input and preparation, and quality review. This includes protecting client data in electronic form through the use of appropriate methods including secure password access and encryption. GetYourRefund retains information as per the Privacy Policy (https://www.getyourrefund.org/privacy), which all clients consent to in the consent form. Instead of deleting client data once a tax return has been completed, GetYourRefund client data will be deleted at the completion of the filing season.

Describe the process and timeframe for transmitting the returns and working the rejects
After Form 8879 has been signed, the transmitting managers will select the electronic documents that must be retained per grant requirements for each tax return and save them to a secure Google Drive account with restricted access. Transmitting specialists will then closely inspect those saved documents and verify that the tax return can be electronically filed. The goal is to transmit the tax return within 24 hours of when Form 8879 was signed. When a tax return is rejected, a transmitting specialist will contact the taxpayer within 24 hours of receiving the rejected IRS acknowledgment to resolve the issue. If a taxpayer does not respond to calls or messages, two more attempts will be made to contact the client.

Disclaimers

IRS/SPEC does not endorse any specific data-sharing service. VITA/TCE sites should select the vendor and/or product that best meets the partner's needs as determined by their own organization's information technology support function or chief information officer.

Signature Approving Official *(partner)*	Date	IRS-SPEC Territory Manager	Date
Janet Herrgesell Janet Hergesell	1/29/2021	Mary L. Solomon Digitally signed by Mary L. Solomon Date: 2021.02.03 11:15:28 -06'00'	

Instructions for Form 15273, Virtual VITA/TCE Plan

The partner will complete the template and submit it through their relationship manager (RM) for the territory manager for approval at least two weeks prior to site(s) opening.

Partner Information

Partners Name, name of contact representing partner, email address, telephone number and relationship managers name.

Site Information

Designation: A virtual process should have at least two designated sites (exception for some drop-off). Options include:

- Drop off/Pick up
- Intake only
- Preparation only
- Combination
- 100% Virtual

Site Name: Site Name(s) should match official EFIN application (DBA).

EFIN: There should be at least one main EFIN that is being used to transmit all returns in the virtual process

SIDN: Each site should have a separate Site Identification Number beginning with "s".

Days and Hours: Enter the correct days and hours of operation (this must adhere to the software licensing agreement).

First Day of Operation: Identify the date the virtual process was put in place at the site(s) - the process must be approved before this date.

Give an approximate number of returns expected to be completed using this virtual method.

Appointment Scheduling Process

How are the appointments made at the site? If they are made remotely, describe the process including what forms are provided to the taxpayer and how they are provided.

Taxpayer Consents Process

Describe what consent forms are required at the site. This should include all consent forms including Form 14446, Virtual VITA/TCE Taxpayer Consent. How are these forms being signed and received from the taxpayer?

Authentication Process

Describe how the site is validating the taxpayer's identity. Provide details as to what is reviewed and how it is reviewed. Address software used in this process.

Intake Process

Describe in detail how the taxpayer is informed of the information in Publication 4836, VITA/TCE Free Tax Programs (VolTax), and Publication 4053, Your Civil Rights are Protected Poster for IRS Assisted Programs (VITA/TCE/LITC) or Publication 4454, Your Civil Rights Are Protected. What documents are submitted and how are they secured by the volunteer. Provide all software programs used at this stage of the process. Please ensure to address items such as:

- **Forms/Documents and Security -**
  - o If required, **when** and **how** are the Forms 7216 paper consents introduced to the taxpayer? **How** are these forms signed?
  - o List **which** forms are accepted during intake. Example: The Form 14446 and Form 13614-C, photo identification, payer documents, i.e.. W-2, 1099, mortgage statement
  - o **How** are the forms/documents being received at this stage of the process (please list any software being used)? Example, the forms are uploaded by the taxpayer to a password protected partner email account.
- **Volunteer Information - Do not provide name(s) of any volunteer.**
  - o **How** do you ensure that the volunteer is certified at the correct level for the intake process?
  - o Do you have name badges for each volunteer?
  - o **How** are you validating the identity of each volunteer and completing the Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs?

- **Communication –**
  - o Describe **how** and **when** the volunteer interacts with the taxpayer. Example, the first contact with the taxpayer is during the initial scheduling process prior to a virtual intake meeting. This process is done remotely using virtual software (name the software).
  - o Where does each phase of the process take place? Example, intake process is at the site location.
  - o At what stage do you determine whether the return is in or out of scope, and how is that communicated to the volunteer and taxpayer?

Interview Process

Describe this process in detail. Discuss who, when, where, and how the interview process is conducted. What documents are used during this process and how are they secured by the volunteer? Provide all software programs used at this stage of the process. Please ensure to address items such as:

- **Forms/Documents and Security -**
  - o List **what** forms are accepted during interview. Example: The Form 14446 and Form 13614-C, photo identification, payer documents, i.e.. W-2, 1099, mortgage statement
  - o **How** are the forms/documents being received at this stage of the process (please list any software being used)? Example, the forms are uploaded by the taxpayer to a password protected partner email account.
- **Volunteer Information - <u>Do not</u> provide name(s) of any volunteer.**
  - o **How** do you ensure that the volunteer is certified at the correct level for the interview process?
  - o Do you have name badges for each volunteer? How does the volunteer identify themselves to the taxpayer?
  - o **How** are you validating the identity of each volunteer and completing the **Form 13615**, Volunteer Standards of Conduct Agreement – VITA/TCE Programs?
- **Communication –**
  - o Describe **how** the volunteer interacts with the taxpayer. Example, they will meet face to face at the site location to receive all the necessary documents and interview the taxpayer.
  - o Outline **when** communications would take place. Example, the interview takes place at the same time as the tax return preparation process by the same volunteer.
  - o **Where** does each phase of the process take place? Example, interview process is done remotely using virtual software. Volunteer work from home.

Tax Return Preparation Process

Describe how the client's case is moved from the interview stage to the tax preparation stage; Describe how a volunteer is assigned to prepare a return and how the tax preparer verifies the identity of the client; Describe how client's tax documents are transferred or accessed by the tax preparer; If a volunteer is accessing the tax software remotely explain how the process works. Please make sure to address items such as:

- **Forms/Documents and Security -**
  - o List **which** forms are reviewed during the tax preparation process.
  - o **How** are the forms/documents securely transmitted to the return preparation stage of the process (please list any software being used)? Example, the forms are transmitted to the tax preparer by secure drop box which requires each user to input a different password to access.
  - o **Whose** equipment is being used to prepare the return and how do you verify that encryption software is up to date on all computers involved at this stage of the process?
- **Volunteer Information - <u>Do not</u> provide name(s) of any volunteer.**
  - o **How** do you ensure that the preparer is certified at the correct level to prepare the return?
- **Communication –**
  - o Describe how the tax preparer interacts with the taxpayer. Example, the volunteer will contact the taxpayer using (X) software to conduct an interview and complete the return.
  - o Outline **when** communications would take place at each stage. Example, taxpayer's documents will be uploaded, and contact will be made within 1 hour of receipt.
  - o **Where** does each phase of the process take place? Example, the return preparation is conducted at the main preparation site (list name of site).

Quality Review Process

Describe how the completed return is moved from the tax preparation stage to the QR stage; Describe how the quality reviewer is assigned to the return and how the tax return documents are accessed and reviewed by the Quality Reviewer; Describe how the client is contacted to initiate the Quality Review process. Please make sure to address items such as:

- **Forms/Documents and Security -**
  - o List **what** forms are accepted during the QR process. Example: The Form 13614-C, photo identification, payer documents ie. W-2, 1099, mortgage statement
  - o **How** are the forms/documents being securely transmitted to the process (please list any software being used)? Example, the forms are sent by secure fax to the quality reviewer.
  - o **Whose** equipment is being used and how do you verify that encryption software is up to date on all computers involved at this stage of the process?
- **Volunteer Information - Do not provide name(s) of any volunteer.**
  - o **How** do you ensure that the quality reviewer is certified for the correct level of the return being reviewed?
  - o How are you validating the identity of each volunteer and completing the Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs?
  - o **How** do you assign reviews to ensure the quality reviewer is not the preparer of the return?
- **Communication –**
  - o Describe **how** the quality reviewer interacts with the taxpayer. Example, the quality reviewer is contacted by phone when the preparer has completed the returns. The quality reviewer will then FaceTime the taxpayer using (specify the software).
  - o Outline **when** communications would take place at each stage. Example, the quality reviewer will contact the taxpayer immediately after the return is prepared using (specify software).
  - o **Where** does each phase of the process take place? Example, the QR process is done remotely at site B.

Final Processing

Signing the Return Process - Describe how the taxpayer reviews for accuracy and gets a copy of their **Form 1040**: Describe your process and software used for sharing the taxpayer's Form 1040 with them once it is completed in order for them to review. Also describe once the return is finalized, how you securely get a copy of the Form 1040 to the taxpayer.

Describe how the taxpayer securely signs **Form 8879**: Describe how the taxpayer signs the Form 8879, or how you validate that the taxpayer agrees to e-file the return.

If the original source documents are dropped off, how are they get returned securely: If the source documents are provided at the interview and intake stage, describe how the documents are securely returned.

If not returned, how are taxpayer documents maintained/deleted, etc.: If the documents are maintained specify where, how long, etc. If they are deleted, please describe when and how they are deleted.

Describe who transmits the returns and how long after signature of the F8879 are they transmitted? If there is a rejected return, how is it discovered and when is action taken to fix the issue.