

Form 15272 (October 2021)	Department of the Treasury - Internal Revenue Service VITA/TCE Security Plan				
Purpose: This form provides information on the procedures used at the VITA/TCE site location to help maintain the security of taxpayer information and adherence to the security requirements outlined in Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust. In addition, it also provides information on any Virtual VITA/TCE Models the site uses to assist taxpayers and if the site adheres to all Quality Site Requirements outlined in Publication 5166, VITA/TCE Quality Site Requirements. Directions: All sites (excluding FSA remote sites) must complete Section I-Security Requirements of this form. Any site using a virtual process must also complete Section II-Virtual VITA/TCE Model. The site coordinator must sign the form. Sites must submit this form for approval to their SPEC territory manager (or local SPEC designee) prior to the site opening but no later than December 31. Sites can use this form or a similar document that captures the same information to meet this requirement. Sites and the territory office must maintain a (physical or electronic) copy of the SPEC approved security plan.					
Site Name		Site address			
GECC- Lewis & Clark College		5800 Godfrey Road Godfrey, IL 62035			
Partner Name	Gateway EITC Community Coalition		EFIN	373598	SIDN S40011455
Type of software used					
☒ IRS software - TaxSlayer ☐ TaxSlayer desktop ☒ Online ☐ Other (list name)					
Date completed		11/14/2023		Completed by	
				Tiffany Jackson	
Role	Name		Telephone Number		Email Address
Site Coordinator	Tiffany Jackson		(314) 539-4052		tjackson@gatewayeitc.org
Alternate Site Coordinator	Steve Waggoner		(618) 372-3481		altonareataxproject@gmail.com
Complete equipment inventory log. Identify the type of equipment and the number used to support the site. Include only IRS owned, partner owned, and volunteer owned equipment.					
Type of Equipment	# IRS Owned	# Partner Owned	# Volunteer Owned		
Laptops	0	4	4		
Portable mass storage devices (ex. CD, DVD, or USB)	0	1	0		
Other (ex. Tablets, printers, smartphones, etc.)	0	0	2		
Section I - Security Requirements					
Refer to Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, that outlines the security requirements for questions 1 through 9. At the end of each question, the section and page number is listed for additional information.					
1. Are procedures being followed at the site to confirm volunteer awareness of the security requirements in Publication 4299, Privacy, Confidentiality, and Civil Rights (i.e., privacy during the interview, validating taxpayer identity and identification numbers)? If no, explain. Refer to Privacy and Confidentiality - Key Principles - Page 2 ☒ Yes ☐ No					
2. If using a wireless network at the site, are volunteers following the requirements in Publication 4299 to restrict unauthorized access to the site's wireless network? If no, explain. Refer to Use of secure wireless networks - Page 14 ☒ Yes ☐ No					
3. Are software access privileges limited based on the volunteers assigned roles as outlined in Publication 4299 (i.e., security templates for preparers, quality reviewers, super users, etc.)? If no, explain. Refer to Utilizing tax preparation software security features - Page 14 ☒ Yes ☐ No					

4. Are volunteers following security requirements for protecting all equipment (<i>computers, printers, flash drives, thumb drives, external hard drives, etc.</i>) to ensure proper use, storage and disposal at the site during and after site operating hours? If no, explain. Refer to Portable Mass Storage Devices/Electronic Information Stored on Computers - Page 12	☒	Yes	☐	No
5. Are there site procedures to limit unauthorized access to taxpayer information (<i>i.e., positioning computer screens, protecting taxpayer documents and preventing others from hearing sensitive information</i>) and to ensure privacy? If no, explain. Refer to Privacy During the Interview - Page 3	☒	Yes	☐	No
6. Does the site coordinator generally restrict volunteer access to the tax preparation software (changing active to inactive) after site operating hours as described in Publication 4299 ? If no, explain. Refer to Utilizing tax preparation software security features - Page 14	☒	Yes	☐	No
7. Is the site coordinator aware of the process for reporting a lost and/or stolen computer (<i>both IRS loaned and partner owned</i>) immediately but no later than the next business day after confirmation of the incident? If no, explain. Refer to Reporting Stolen and Lost Equipment - Page 16	☒	Yes	☐	No
8. Are you aware of the procedures for reporting a data breach to your SPEC Territory Office as described in Publication 4299 ? If no, explain. Refer to Reporting Data Breaches - Page 15	☒	Yes	☐	No
9. Are volunteers properly securing (physical and/or electronic) taxpayer Personally Identifiable Information (PII) in their possession and disposing of the information when no longer needed? If no, explain. Refer to Protecting Physical and Electronic Data - Page 11	☒	Yes	☐	No
10. Are you aware of how to report unethical violations as outlined in the Publication 4961, Volunteer Standards of Conduct-Ethics Training ? If no, explain	☒	Yes	☐	No
11. Does the site coordinator follow the guidelines in Publication 1084, VITA/TCE Site Coordinator Handbook , followed for closing the site? If no, explain	☒	Yes	☐	No
12. Does the site plan to use a Virtual VITA/TCE Model to assist taxpayer's with tax preparation? If yes, complete Section II Virtual VITA/TCE Process. If no, skip to Part III. Refer to Publication 5450, VITA/TCE Site Operations	☒	Yes	☐	No

Section II - Virtual VITA/TCE Process**Part I - Virtual Model and Site Information**

Select the Virtual VITA/TCE Model from the drop-down menu. Refer to Publication 5450, VITA/TCE Site Operations for a description of the virtual models.

Virtual VITA/TCE model

Combination

Part II - Virtual Process

Describe in detail how the site remotely performs each virtual return preparation process. If the site performs any of the virtual processes listed at the site directly with the taxpayer, indicate N/A by the appropriate question. Refer to Publication 5450, VITA/TCE Site Operations for more information.

1. Describe the sites appointment scheduling process (if applicable)

Clients will schedule appointments by calling the published numbers and schedule an appointment. If the phone is not answered, calls will be returned in 24 hours.

2. Describe the process for securing Form 14446, Virtual VITA/TCE Taxpayer Consent

Clients are asked to sign Form 14446 after the intake interview is completed and security procedures have been explained to the clients at their drop-off appointment. The signed Form 14446 is added to the client's physical file and secured. Client files are secured in a locked filing cabinet in a locked office that only the Site Coordinator(s) can access when the site is not operating.

3. Describe the sites intake process. List the documents the site requires during intake and how they receive documents at this stage of the process

Clients are asked to fill out Form 13614-C when they arrive at the site for their drop off appointment. Certified preparers review the clients Form 13614-C following procedures explained in Publication 4012 to clarify taxpayer questions, make notes for the preparers, and collect all original tax documents required to complete the return. All forms and documents are added to the client's physical file and secured. Client files are secured in a locked filing cabinet in a locked office that only the Site Coordinator(s) can access when the site is not operating.

4. Describe the process to authenticate the taxpayer and the spouse. Address the video conferencing or file sharing systems the site uses and the documents they review

All taxpayers/spouses are asked to provide an photo ID and a copy of the social security cards (or ITINs) of all individuals on the tax return. Photo copies of the IDs and social security cards are made and added to the client's physical file and secured. The original ID documents are returned to the clients immediately. Client files are secured in a locked filing cabinet in a locked office that only the Site Coordinator(s) can access when the site is not operating.

5. Describe the site interview process

During the intake process, a certified preparer asks questions to clients to review/clarify the information they provided. During the interview, notes are added to Form 13614-C to assist the preparers with completing the tax return. In addition, tax documents provided by the clients are reviewed to assure all required documents and information is collected for the completion of the tax return. The interviewer asks questions necessary so that any conflicting or missing information is clarified to the preparers satisfaction. The site's security procedures are explained to the client and Form 14446 is signed. All documents are added the to client's physical file and secured, Client files are secured in a locked filing cabinet in a locked office that only the Site Coordinator(s) can access when the site is not operating. Before the client leaves their drop off appointment, they will make an appointment for when they will pick up their tax return. That appointment is typically scheduled for one of the next two dates that the site is open.

6. Describe the sites virtual tax return preparation process

The volunteer preparer will prepare the tax return in TaxSlayer.

7. Describe the site quality review process

A designated reviewer (or peer reviewer) with the appropriate certification will review the completed tax return following guidelines explained in Publication 5310. Items of concern found during the quality review process are discussed with the preparer and appropriate corrections/additions are made to the tax return. If necessary, the taxpayer is contacted to provide information necessary to address concerns discovered during the quality review process. Returns are to be reviewed during the session when they were prepared. When that is not possible, the return will be reviewed during the site's next operating session. If it is necessary to contact the taxpayers during this process, it may take 24-48 hours before all concerns can be adequately addressed.

8. Describe the site process for sharing the completed return for the taxpayer to review and sign

Taxpayers return to the site at their scheduled appointment time to pick up their completed tax returns and all of their original tax documents. (See number 5 above for time frame) At that time, volunteers review the completed return with the taxpayer(s) to provide the final review of the accuracy and completeness of their tax return. Taxpayer(s) are reminded that the return was prepared with the information they provided and that they are ultimately responsible for their tax returns. Taxpayer questions are answered and they are required to sign Form 8879. When the taxpayer picks up their completed returns all original source documents are returned to the client along with a copy of their tax return.

9. If the original source documents are dropped off, how does the site secure, return and dispose of the documents after use

All taxpayer source documents are kept in the client's file created at the time of the intake interview. During the time the client's file is at the site, it is secured by the volunteer assigned to complete the return. Once the return is completed and reviewed, the documents are secured with a copy of the client's return in a locked filing cabinet at the site. When the taxpayer picks up their completed returns (See number 8 above), all original source documents are returned to the client. Copies of client ID information, their Form 13614-C, signed form 8879, and copies of any W-2s or 1099s with withholding are kept in the client file to assist with errors that might be identified in the e-file process. After returns are e-filed and accepted, required forms are kept in a locked filing cabinet and all other documents and paperwork generated throughout our process are shredded. Any documents retained after e-filing are secured in a locked filing cabinet in a locked office that only the Site Coordinator(s) can access when the site is not operating.

10. Describe the process and timeframe for transmitting returns and working rejects

Completed returns are e-filed when each site closes for the day or within 12 hours. If any returns are not accepted, the site supervisor will follow up with the client to reach a resolution of the issue as so as possible.

Part III - 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 organizations' information technology support function or chief information officer.

By signing this form you are approving the security requirements and virtual processes used by the site.

Approver's signatures				
Site Coordinator name	Signature <i>(electronic)</i>	OR	Signature <i>(type/print)</i>	Date
Tiffany Jackson				Tiffany Jackson
Relationship Manager's name	Signature <i>(electronic)</i>	OR	Signature <i>(type/print)</i>	Date
Yvonne Searcy	<i>Yvonne Searcy</i>			Yvonne Searcy
Territory Manager's name <i>(or designee)</i>	Signature <i>(electronic)</i>	OR	Signature <i>(type/print)</i>	Date
Andrew VanSingel	<i>Andrew VanSingel</i>			Andrew VanSingel