Mark A. Hackel
County Executive

VETERANS SERVICES DEPARTMENT

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Manny Gonzales, Member at Large • David Archer, Member at Large
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01/05/2026

MACOMB COUNTY VETERANS VIRUTAL VITA TAX PROGRAM

1. With guidance from the IRS we can now take your documents and complete your tax return virtually. The following forms you will need to complete and scan back with your tax documents:
- IRS FORM 14446 - Must be signed by taxpayers to allow us to do their return virtually.
- IRS Intake Form 13614-C Must be filled out and signed. By signing this document, you acknowledge that everything is true.
- Michigan Intake Form – Please fill out if you own a home and pay property taxes or rent. Income limit for Homestead credit is $70,000. If you share your home/rent with someone that is not on your tax return please state so.
- VITA Consent form must be signed. This allows us to use your data (not name) for grants to pay for this FREE Program.

2. Once you have completed these forms, please email them to the below address with copies o ofyour driver's license, social security cards for everyone on the tax return and all your tax documents.

3. You will receive a call from one of our prepares to go over all your intake documents that we received. Once the preparer has prepared the return, it will then be reviewed by a certified reviewer. Once that is completed the prepare will then call you, send it back to you by encrypted email and review it over the phone with you. You will need to sign it and send a copy of the signature page back to the preparer so we can e-file electronically.

4. If you have any questions, please call Laura Rios at 586-469-6507.

Email them encrypted to: laura.rios@macombgov.org.

Laura Rios

LAURA A. RIOS, MSgt, USAF (ret)
Macomb County Veteran Services
VITA Tax Site Coordinator

Form **14446**
(November 2022)

Department of the Treasury - Internal Revenue Service

Virtual VITA/TCE Taxpayer Consent

This form is required when any part of the tax return preparation process is completed without in-person interaction between the taxpayer and the VITA/TCE volunteer. The site must explain to the taxpayer the process used to prepare the taxpayer's return. If applicable, volunteers must advise the taxpayer of the associated risk of transferring their data from one site location to another site.

Part I - To be completed by the VITA/TCE site:

Site name

MACOMB COUNTY VETERAN SERVICES

Site address (street, city, state, zip code)
21885 Dunham Rd Suite 4
Clinton Twp, MI 48036

Site identification number (SIDN)	Site coordinator name
S22014114	LAURA RIOS
Site contact name	**Site contact telephone number**
LAURA RIOS	586-469-6507

This site is using the following Virtual VITA/TCE method(s) to prepare tax returns:

☒ **A. Drop Off Site:** This site uses a drop off process which includes the site maintaining personally 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, the taxpayer comes back to the same site for the quality review and/or signing the completed tax return. The site must explain the method it uses to contact the taxpayer if additional information is needed.

Note: Sites where the taxpayer does not leave the site's property, for example waiting in another room or in a vehicle, are not considered drop off sites. Since the taxpayer remains at the site, they are not required to complete Form 14446. If the taxpayer leaves their tax documents at the site and then leaves the site's property for any reason, the taxpayer must complete Form 14446.

☐ **B. Intake Site:** This method includes the taxpayer leaving their personally 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-ins or appointments in their location.

☐ **D. Combination Site:** This site prepares returns for other permanent or temporary intake sites and assists walk-ins and appointments in their location.

☐ **E. 100% Virtual VITA/TCE Process:** There is no in-person interaction with the taxpayer and any of the VITA/TCE volunteers in this process, during the intake, interview, return preparation, quality review, and signing the tax return. The site must explain the virtual processes and consent. 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 the taxpayer remotely. How will the site manage:

1. Scheduling the appointment
This is a drop off site.

2. Securing Taxpayer Consent Agreement
Clients are required to sign in the IRS Form 14446 and IRS Form 13614-C in person at our location.

3. Performing the Intake Process (securing all documents)
Clients consent agreement and intake forms are reviewed with all tax documents with the tax payer before leaving the area. Tax return documents are kept locked in cabnet until return is picked up.

4. Validating taxpayer's authentication (reviewing photo identification & Social Security cards/ITINS)
Clients (over 18) give picture ID and SSN cards for all members on their return. Copies are made and originals are returned. Copies are secured with tax return documents when not being worked on and prepared.

5. Performing the interview with the taxpayer
Volunteer interviews clients when dropping off their documents.

6. Preparing the tax return
Returns are being prepared by certified volunteers using Tax Slayer Online. Documents are stored in locked cabinet when not being used to prepare return.

7. Performing the quality review
Reviewer will verify picture ID matches SSN and matches the IRS Form 13614-C along with all other tax documents. Reviewer will also verify all information is entered correctly into Tax Slayer Software. Quality reviewer reviews return with client when they are picking up their return.

8. Sharing the completed return
Our drop off clients will have their return reviewed in person when they are picking up their return.

9. Signing the return
Both spouse and taxpayer are present to sign the return (after being reviewed with reviewer) for our drop off location. All clients are told they are responsible for their own return.

10. E-filing the tax return
Once the clients signs the 8879, their documents are all returned to them and their name is added to our e-file list to be e-filed at the end of the shift (same day). Taxpayers are notified immediately within 24 hours if their return is rejected to correct the reject issue.

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)	

Form **13614-C**
(October 2025)

Department of the Treasury - Internal Revenue Service

Intake/Interview and 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

- Complete pages 1-5 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, 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 ts.voltax@irs.gov

Your first name	M.I.	Last name	Your date of birth	Your job title
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address	Apt #	City	State	ZIP code

Your telephone number	Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2025 ☐ Yes ☐ No

Can anyone else claim you or your spouse on their tax return ☐ **Yes** ☐ **No**

Check if you or your spouse were in 2025:

A U.S. citizen	☐ You	☐ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☐ No
In the U.S. on a visa	☐ You	☐ Spouse	☐ No	Totally and permanently disabled	☐ You	☐ Spouse	☐ No
A full-time student	☐ You	☐ Spouse	☐ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☐ No
				Owners or holders of any digital assets	☐ You	☐ Spouse	☐ No

If due a refund, how would you like your refund
☐ Direct deposit ☐ Check by mail
☐ Split refund between accounts ☐ Other _____

If you have a balance due, how would you like to make your payment
☐ Bank account ☐ IRS.gov Direct Pay
☐ Set up installment agreement ☐ Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English ☐ You ☐ Spouse ☐ No
What language _____

Would you, or your spouse if married filing jointly, like $3 to go to the Presidential Election Campaign Fund ☐ You ☐ Spouse ☐ No

As of December 31, 2025, what was your marital status

☐ **Never Married**

☐ **Married** If married, were you married on the last day of the year ☐ Yes ☐ No
Did you and your spouse live apart all of the last 6 months of the year ☐ Yes ☐ No

☐ **Divorced**
Date of final decree _____

☐ **Legally Separated but not Divorced**
Date of separate maintenance decree _____

☐ **Widowed**
Year of spouse's death _____

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (S/M)	Answer Yes or No (Y/N): U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	**To be completed by certified volunteer (Yes, No, or N/A):** Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,200 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2025:	(To be completed by certified volunteer) Income to be included	Notes/Comments
☐ (B) Wages as a part-time or full-time employee How many jobs _____	☐ (B) W-2s # _____	
☐ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) # _____ ☐ (A) Qualified Charitable Distribution From 1099-R $ _____	
☐ (B) Disability benefits (such as payments from insurance and worker's compensation)	☐ (B) Disability benefits on 1099-R or W-2 # _____	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 # _____	
☐ (B) Unemployment benefits	☐ (B) 1099-G # _____	
☐ (B) Refund of state or local income tax	☐ (B) Refund $ _____ ☐ (B) Itemized last year ☐ Yes ☐ No	
☐ (B) Interest or dividends (bank account, bonds, etc.)	☐ (B) 1099-INT # _____ ☐ (B) 1099-DIV # _____	
☐ (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return ☐ Yes ☐ No	☐ (A) 1099-B (include brokerage statement) # _____ ☐ Capital loss carryover ☐ Yes ☐ No	
☐ (B) Alimony	☐ (B) Alimony $ _____ Excluded from income ☐ Yes ☐ No	
☐ (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days ☐ Yes ☐ No ☐ Income from renting personal property such as a vehicle	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) ☐ Rental expense $ _____	
☐ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____	
☐ (A) Payments for contract or self-employment work Did you report a loss on last year's return ☐ Yes ☐ No	☐ (A) Schedule C ☐ 1099-MISC # _____ ☐ 1099-NEC # _____ ☐ 1099-K # _____ ☐ Other income reported elsewhere ☐ Schedule C expenses $ _____	
☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2025?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	☐ (A) 1098 # _____	
☐ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, dental, prescription expenses	☐ (B) Standard deduction ☐ (A) Itemized deduction	
☐ (A) Charitable contributions		
Paid any of these expenses in 2025?	**(To be completed by certified volunteer) Expenses to report**	**Notes/Comments**
☐ (B) Student loan interest	☐ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction $	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN $ _____ Adjustment to income ☐ Yes ☐ No	
Did any of the following happen during 2025?	**(To be completed by certified volunteer) Information to report**	**Notes/Comments**
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ (A) HSA contributions ☐ (A) HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (A) Energy efficient home improvement credit (Form 5695, Part II only)	
☐ (A) Other (example: purchased a new vehicle, etc.)	☐ VIN #	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) 1099-C	
☐ (A) Have a loss related to a declared Federal disaster area	☐ (A) 1099-A ☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2025 taxes	☐ (B) Estimated tax payments _____ ☐ (B) Last year's refund applied to this year _____	
☐ Brought last year's return	☐ Last year's return available	

Form **15080**
(October 2025)

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 30, 2027.

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. You have the right to receive a signed copy of this form.

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 30, 2027). 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. Report a Crime or IRS Employee Misconduct - U.S. Treasury Inspector General for Tax Administration (TIGTA) (https://www.tigta.gov/reportcrime-misconduct).

SUPPLEMENTAL TAX INTAKE WORKSHEET for MI-1040

Taxpayer Name: _____ School District: _____

What is the dollar amount you receive from the **VA**? $/mth_____ Are you disabled & less than 66? YES☐ No☐
Do you receive Firefighters/Police/Correctional Officer retirement? Yes____ No_____
Do you receive *SSI? YES☐ NO☐ $/mth _____ # months _____ $/mth _____ # months _____
*NOT SSA (If yes, include $168 State SSI)

REFUND

Direct Deposit Name of Bank ☐ _____ Checking ☐ Saving ☐

Routing # _____ Account # _____

RENTAL

Pay rent to (Facility/Name): _____

Landlord's address: _____

Monthly amount: $ _____ Nbr of months: _____

$ _____ Nbr of months: _____ TOTAL _____

Mobile home Resident? YES☐ NO☐

Alternate Housing

Coop ☐ Subsidized ☐ Home for the Aged ☐ Nursing Home ☐ Adult Foster Care ☐ Paid Room & Board ☐

Prorated Share of Taxes: $ _____ Note: *Provided by letter from the facility*

OWN

Taxable Value: _____ Taxes Levied: Summer _____ Winter _____ TOTAL _____

HEAT

Was heat included in rent? YES☐ NO☐

Heat Provider _____ Amount Billed 11/1/24 thru 10/31/25 _____

Adjustments to Household Resources

Premiums Paid Annually
(Medicare premiums usually deducted from Social Security form SA 1099)

Medicare Supplement/Advantage _____ Drug Plan _____ Optical _____ Dental

Auto Insurance (PIP Medical Only) _____ _____ TOTAL _____
*Itemized Invoice Req'd 6 mths -or- Yearly
*Bring auto policy Req'd

Michigan Homestead Credit MI 1040CR

MI 1040CR7

VITA Services for Macomb County Area

Free Tax Preparation Client Survey

Tax Year 2026– Tax Season 2027

Client Name:		Date:	

1. Taxpayer race/ethnicity

❑ African American, Black	❑ Pacific Islander or Native Hawaiian	❑ Middle Eastern/North African
❑ Hispanic or Latino	❑ Caucasian, White	
❑ Asian	❑ American Indian or Alaska native	❑ Prefer not to answer

2. How did the taxpayer file last year?

❑ Paid preparer		
❑ Self-prepared	❑ Other free tax preparation site	❑ Did not file
❑ Returning client		❑ Other

3. Is the taxpayer a veteran or a spouse of a veteran or a widow of a veteran?

❑ Yes	❑ No	

Thank you for completing this survey. All of the information provided will be kept confidential at all times and used solely to evaluate, plan, and support VITA program and financial stability services. It will not be sold or used for commercial purposes. Please sign the consent on the back.

Consent to Use Tax Payer Information for

Program Evaluation, Fund Raising, Publicity and Marketing

VITA Services for East Michigan would like your permission to collect information from your tax return and to use this information in summary reports to the coalition partners, sponsoring and funding organizations, and their boards. We would also use the summary information in publicity and marketing materials.

Your individual and personal information will not be shared.

The information we report will be used for program evaluation, fund raising, publicity and marketing. The information reported will be:

1. Total number of returns for all clients and sites, and by subsets including individual sites, socio-economic groups, municipality or county of residence, and geographic areas.
2. Total and average dollars claimed for various credits for all clients and sites, and by subsets including individual sites, socio-economic groups, municipality or county of residence, and geographic areas.

Only aggregate information will be reported. We will not disclose any information that could compromise your privacy or risk the security of your identity. Your personal information including your name, social security number, address, income, and banking information will not be disclosed or be identifiable in the reports.

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use, without your consent, your tax return information for purposes other than the preparation and filing of your tax return.

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

☐ **I/We hereby consent** to the use of my/our tax return information in aggregate reports prepared by VITA Services for East Michigan, for purposes of program evaluation, fund raising, publicity and marketing.

Signature & Date	**Spouse Signature & Date**
Print Name:	**Print Name:**

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 email at complaints@tigta.treas.gov.