

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2021	2022	2023	2024	2025
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included in Current Budget: Yes _____ No _____
 Does this item include the use of federal funds? Yes _____ No

Budget Account No:

Fund _____ Dept _____ Unit _____ Revenue Source _____
 Fund _____ Dept _____ Unit _____ Revenue Source _____

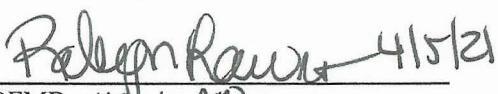
B. Recommended Sources of Funds/Summary of Fiscal Impact:

*There is no fiscal impact associated with this item

C. Departmental Fiscal Review: 

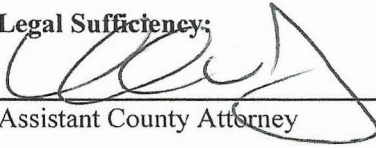
III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development Comments:

 4/15/21
 OFMB M.A. 4/5 P.D. 4/5
 J.A. 4-5

 4/17/21
 Contract Development and Control
 4-6-21

B. Legal Sufficiency:

 4/13/21
 Assistant County Attorney

C. Other Department Review:

 Department Director

This summary is not to be used as a basis for payment.

**STANDARD LICENSE AGREEMENT
FOR USE OF COUNTY-OWNED PROPERTY**

This License Agreement made and entered into February 10, 2021, by and between Palm Beach County, a political subdivision of the State of Florida, hereinafter referred to as "County" and United Way of Palm Beach County, Inc., hereinafter referred to as "Licensee".

WITNESSETH:

WHEREAS, Licensee has applied for a License to Use County owned property via the Application for License to Use County-Owned Property (the "Application"), attached hereto as **Exhibit "A"** and incorporated herein by reference; and

WHEREAS, County is the owner of the real property and/or improvements described on the Application; and

WHEREAS, County is willing to grant Licensee a revocable license to use the property for the purposes described on the Application and hereinafter defined.

NOW THEREFORE, in consideration of the covenants and agreements hereinafter set forth on the part of the Licensee to be observed and performed, the County hereby permits Licensee to use the Premises, as hereinafter defined, upon the terms and conditions contained in this License Agreement.

1. Premises

The Premises, for the purpose of this License Agreement, is the real property and/or improvements identified on the Application. The Application, which may include special conditions of use as set forth in the Application, is hereby made a part of this License Agreement. The Licensee accepts the Premises in its "as is" condition. The County is in no way representing that the Premises is suitable for the Licensee's use and Licensee hereby accepts all risk relating to the use of the Premises.

Licensee shall use the Premises solely and exclusively for the use listed on the Application; Licensee shall not use, permit or suffer the use of the Premises for any other purpose whatsoever. Licensee shall be entitled to use the Premises only on the days and times listed on the Application. Licensee shall make no improvements, alterations or additions to the Premises. The use of the Premises by Licensee shall not interfere with County's use or operation of the Premises.

Licensee shall immediately report to a County representative any condition or activity on the Premises which poses a risk to persons or property. If directed by the County, Licensee shall postpone its activity until the County notifies the Licensee that it is safe to resume the activity.

2. **Length of Term and Commencement Date**

This License Agreement shall commence upon execution by both parties (the "Commencement Date"). The term of this License Agreement shall continue until the earlier of, the time listed on the Application, one year from the Commencement Date, or termination in accordance to the terms of this License Agreement.

3. **License Fee**

No License Fee is assessed as the activity is to promote community interest and welfare and the Licensee will not realize a profit from the activity. Licensee may be required to pay charges for custodial, set-up or special requirements as indicated on the Application.

4. **Termination**

The County may terminate this License Agreement at any time upon written notice to the Licensee. Upon Licensee's receipt of written notice from the County, this License Agreement shall terminate and County shall be relieved of all further obligations hereunder accruing subsequent to the date of such termination. Licensee may terminate this License Agreement upon written notice to the County. Notwithstanding such termination, Licensee shall remain obligated to surrender and restore the Premises as required by this License Agreement and for any obligations arising prior to such termination.

5. **Waste or Nuisance**

Licensee shall not commit or suffer to be committed any waste upon the Premises or any nuisance or other act or thing which may result in damage or depreciation of value of the Premises or which may affect County's fee interest in the Premises. Licensee shall keep the access to the Premises, the parking areas, driveways and other contiguous areas to the Premises free and clear of obstruction.

6. **Governmental Regulations**

Licensee shall, at Licensee's sole cost and expense, secure any required permits and comply with all regulations of all county, municipal, state, federal and other applicable governmental authorities, now in force, or which may hereafter be in force, pertaining to Licensee or its use of the Premises, and shall faithfully observe in the use of the Premises all municipal and county ordinances and state and federal statutes now in force or which may hereafter be in force and all applicable association/governing body rules and regulations pertaining to the Licensee's use of the Premises. Licensee shall not store or dispose any contaminants including, but not limited to, hazardous or toxic substances, chemicals or other agents, including any petroleum products, used or produced in Licensee's activity, on the Premises or in any manner not permitted by law. Licensee shall indemnify, defend and save County, its agents, officers, and employees harmless from any and all penalties, fines, costs, expenses, suits, claims, or damages resulting from Licensee's failure to perform its obligations specified in this Section. Licensee's indemnification obligations set forth in the foregoing shall survive termination or expiration of this License Agreement.

7. **Non-Discrimination**

The County is committed to assuring equal opportunity in the award of contracts and complies with all laws prohibiting discrimination. Pursuant to Palm Beach County Resolution R2017-1770, as may be amended, the Licensee warrants and represents that throughout the term of the Agreement, including any renewals thereof, if applicable, all of its employees are treated

equally during employment without regard to race, color, religion, disability, sex, age, national origin, ancestry, marital status, familial status, sexual orientation, gender identity or expression, or genetic information. Failure to meet this requirement shall be considered default of the Agreement.

8. **Surrender of Premises**

Upon termination of each use of the Premises by the Licensee, Licensee, at its sole cost and expense, shall remove all of its personal property from the Premises and shall surrender the Premises to the County in at least the same condition the Premises were in at the start of each period of use.

9. **Maintenance and Repair**

County shall conduct all maintenance or repairs to the Premises. In the event that Licensee damages the Premises, County shall complete the necessary repairs and Licensee shall reimburse County for all expenses incurred by County in doing so.

10. **Indemnification of County**

To the extent permitted by law, Licensee shall indemnify, defend and save County, its agents, officers, and employees harmless from and against any and all claims, actions, damages, liability and expense, whether at trial or appellate level or otherwise, in connection with loss of life, personal injury and/or damage to or destruction of property arising from or out of the occupancy or use by Licensee of the Premises or any part thereof; or any act, error or omission of Licensee, its agents, contractors, employees, volunteers or invitees. In case County shall be made a party to any litigation commenced against Licensee or by Licensee against any third party, then Licensee shall protect and hold County, its agents, officers, and employees harmless and pay all costs and attorney's fees incurred by County in connection with such litigation, whether at trial or appellate level or otherwise. This Section shall survive termination or expiration of this License Agreement. Nothing herein shall be construed as a waiver of sovereign immunity or the statutory limits of liability set forth in Section 768.28, Florida Statutes.

11. **Insurance**

Licensee shall, during the entire Term hereof, keep in full force and effect General Liability Insurance in an amount not less than \$1,000,000 per occurrence combined single limit bodily injury and property damage liability and Workers Compensation insurance covering all employees in accordance with Chapter 440 Florida Statutes. The General Liability policy shall include coverage for Premises - Operations, Contractual and Product Liability, Independent Contractors, Contractual Liability and Personal Injury, and Broad Form Property Damage Liability coverages.

Licensee shall add the County to the commercial general liability as an "additional insured" with a CG 2026 Additional Insured-Designated Person or Organization endorsement or similar endorsement. The additional insured endorsement shall read "Palm Beach County Board of County Commissioners, a political subdivision of the State of Florida, its officers, employees and agents, c/o Facilities Development & Operations Department". The additional insured endorsement shall provide coverage on a primary basis.

Licensee shall also name the County as a Certificate Holder. The Certificate Holder shall read "Palm Beach County Board of County Commissioners, c/o FDO, 2633 Vista Parkway, West Palm Beach, Florida 33411-5603".

Such insurance shall be with an insurance company licensed to do business in the State of Florida and subject to the approval of the County's Risk Management Department. A Certificate of Insurance evidencing such insurance coverage shall be provided to the County at least fifteen (15) days prior to the Commencement Date, such Certificate indicating at least ten (10) days prior notice of cancellation or adverse material change in coverage.

In no event shall the limits of said insurance policies be considered as limiting the liability of Licensee under this License Agreement. In the event that Licensee shall fail to obtain and maintain in full force and effect any insurance coverage required to be obtained by Licensee under this License Agreement, County shall have the right of injunction, or County may immediately terminate this License Agreement, notwithstanding any provisions herein to the contrary. Notwithstanding the foregoing, Licensee shall and does nevertheless indemnify, defend and hold County harmless from any loss or damage incurred or suffered by County from Licensee's failure to maintain such insurance.

In the event of loss or damage to the Premises, the Licensee shall look solely to any insurance in its favor without making any claim against the County, and the Licensee shall obtain and deliver to the County, from the insurer under each policy of such insurance, an agreement whereby such insurer waives subrogation of any claim against the County for loss or damage within the scope of the insurance, and the Licensee, for itself and its insurers, waives all such insured claims against the County.

12. **Utilities**

The County shall be solely responsible for, and promptly pay to the utility or other provider of such service, all charges and assessments for water, gas, electricity, trash collection and removal or any other utility used or consumed on the Premises unless the responsibility for utilities is listed by the County as a special condition of use on the Application. In no event shall County be liable for an interruption or failure in the supply of any utilities to the Premises.

13. **Rules of Premises**

Licensee shall strictly adhere to the Rules that govern the Premises as set forth in the Application, at all times. Licensee also acknowledges that any violation of the Rules governing the use of the Premises may result in the suspension or termination of this License Agreement.

14. **Subcontracting**

The Licensee may not subcontract or assign any rights, responsibilities or obligations of this License Agreement.

15. **Entire Agreement**

This License Agreement and any Exhibits attached hereto and forming a part thereof as if fully set forth herein, constitute all agreements, conditions and understandings between County and Licensee. All representations, either oral or written, shall be deemed to be merged into this License Agreement. Except as herein otherwise provided, no subsequent alteration,

waiver, change or addition to this License Agreement shall be binding upon County or Licensee unless reduced to writing and signed by them.

16. **Notices**

All notices and elections (collectively, "Notices") to be given or delivered by or to any party hereunder shall be in writing and shall be (as elected by the party giving such notice) hand delivered by messenger, courier service, or national overnight delivery service, telecopied or faxed, or alternatively shall be sent by United States Certified Mail, with Return-Receipt Requested. The effective date of any Notice shall be the date of delivery of the Notice if by personal delivery, courier services, or national overnight delivery service, or on the date of transmission with confirmed answer back if by telecopier or fax if transmitted before 5PM on a business day and on the next business day if transmitted after 5PM or on a non-business day, or if mailed, upon the date which the return receipt is signed or delivery is refused or the notice designated by the postal authorities as non-deliverable, as the case may be. The parties hereby designate the following addresses as the addresses to which Notices may be delivered, and delivery to such addresses shall constitute binding notice given to such party:

(a) If to the County at:

FDO Business & Community Agreements Manager
2633 Vista Parkway
West Palm Beach, FL 33411
Fax: (561) 233-0206

with a copy to:

Palm Beach County
Attn: County Attorney
301 North Olive Avenue
West Palm Beach, FL 33401
Fax: (561) 355-6461

(b) If to the Licensee at:

United Way of Palm Beach County
477 S. Rosemary Ave, Suite 230
West Palm Beach, FL, 33401
Fax 561-375-6666

Either party hereto may change the address for service of Notices required or permitted hereunder upon three (3) days' prior written notice to the other party.

17. **Severability**

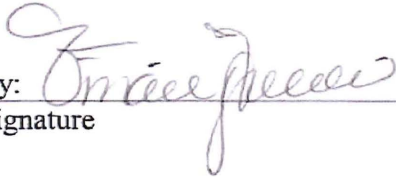
If any term or provision of this License Agreement shall be held invalid or unenforceable, the remainder of this License Agreement shall not be affected and every other term and provision of this License Agreement shall be deemed valid and enforceable to the extent permitted by law.

18. **WAIVER OF JURY TRIAL**
THE PARTIES HERETO WAIVE TRIAL BY JURY IN CONNECTION WITH PROCEEDINGS OR COUNTERCLAIMS BROUGHT BY EITHER OF THE PARTIES HERETO AGAINST THE OTHER, IN CONNECTION WITH THIS LICENSE AGREEMENT.
19. **Governing Law and Venue**
This License Agreement shall be governed by and interpreted according to the laws of the State of Florida and venue shall be in a state court of competent jurisdiction in Palm Beach County.
20. **Recording**
Licensee shall not record this License Agreement, or any memorandum or short form thereof in the public records of Palm Beach County. Any such recording shall constitute a default hereunder and shall result in immediate termination of this License Agreement.
21. **Time of Essence**
Time is of the essence with respect to the performance of every provision of this License Agreement in which time of performance is a factor.
22. **Palm Beach County Office of the Inspector General**
Pursuant to Palm Beach County Code, Sections 2-421 through 2-440, as amended, Palm Beach County's Office of Inspector General is authorized to have the power to review past, present and proposed County contracts, transactions, accounts and records. The Inspector General's authority includes, but is not limited to, the power to audit, investigate, monitor, and inspect the activities of entities contracting with the County, or anyone acting on their behalf, in order to ensure compliance with contract requirements and to detect corruption and fraud. Failure to cooperate with the Inspector General or interfering with or impeding any investigation shall be a violation of Palm Beach County Code, Section 2-421 through 2-440, and punished pursuant to Section 125.69, Florida Statutes, in the same manner as a second degree misdemeanor.
23. **No Third Party Beneficiary**
No provision of this License Agreement is intended to, or shall be construed to, create any third party beneficiary or to provide any rights to any person or entity not a party to this License Agreement, including but not limited to any citizen or employees of the County and/or Licensee.

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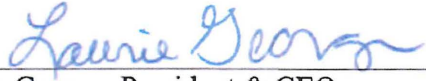
IN WITNESS WHEREOF, County and Licensee have executed this License Agreement, or have caused the same to be executed as of the day and year first above written.

WITNESS:

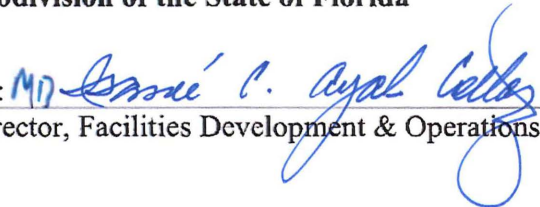
By: 
Signature

Vincent Azmitia
Printed Name

LICENSEE:

By: 
Laurie George, President & CEO

**PALM BEACH COUNTY, a Political
Subdivision of the State of Florida**

By: 
Director, Facilities Development & Operations

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY**

Michael
By: **W. Jones**
County Attorney

Digitally signed by Michael W. Jones
DN: DC=org, DC=pbcgov, OU=Enterprise,
OU=CATT, OU=Users, CN=Michael W.
Jones, E=MJones@pbcgov.org
Reason: I am the author of this document
Location: your signing location here
Date: 2021.02.10 16:23:06-0500
Foxit Reader Version: 10.1.1

Exhibit "A"

APPLICATION FOR LICENSE TO USE
COUNTY-OWNED PROPERTY

**APPLICATION FOR LICENSE TO USE
COUNTY-OWNED PROPERTY**

This application may be used to apply for a License to use County owned property. The application must be submitted at least twenty (20) days prior to the proposed date of the requested use. Please send the completed application to:

Facilities Development & Operations Department (FDO)
PBCFacilityUsePermit@pbcgov.org
2633 Vista Parkway
West Palm Beach, FL 33411-5603
ATTN: Director
Telephone: 561-233-0220 / Fax: 561-233-0206

Upon approval of the application by FDO, the property will be reserved and the user will be informed of any Special Conditions of Use, and fees for the Use as defined herein. Any fees are due prior to the Use.

1. USER/APPLICANT

Name of Applicant: Vivian Pazmino
Name of
Organization/Licensee: United Way of Palm Beach County
Address: 477 S. Rosemary Ave, Suite 230
City: West Palm Beach State: FL Zip: 33401
Phone: (561) 375 - 6600 Email: Vivianpazmino@unitedwaypbc.org
Name of the Authorized Representative : Laurie George, President & CEO
Type of Entity: Public Agency Non-Profit Other
(Specify)

2. REQUESTED PROPERTY

Name of Property: Jupiter Center (Community Services)
(Please include room or area requested)
Address: 6415 Indiantown Road
City: Jupiter State: FL Zip: 33450

3. NATURE OF USE: (Please check one)

Training Educational Recreational Meeting
 Non-profit Event Other

Does Use include the sale of Goods and/or Services? Yes No

Will User charge an Admission Fee and/or Participation Fee? Yes No

Amount to be charged for Admission Fee and/or Participation Fee: _____

Detailed description of the nature and purpose of use (attach additional sheets as necessary):
Volunteer Income Tax Preparation Program (VITA)- to complete free tax preparation for low to moderate income households

4. FOOD AND BEVERAGE

Use includes food and/or beverage? Yes No

Use includes the sale, use or consumption of alcohol? Yes No

Note: A custodial fee may be imposed if the Use involves food and/or beverages.

5. DATE AND TIME OF USE

Date(s) of Use: January 25, 2021 - May 17, 2021

Time(s) of Use: See Special Conditions : AM/PM - : AM/PM

6. EQUIPMENT

Amount of Equipment Requested: _____ Tables _____ Chairs

All equipment contained or used within the Facility is subject to approval by the Department.

7. ADDITIONAL USERS

Organization(s)/individual(s) participating in use, if other than Applicant (attach additional pages to list more organization(s)/individual(s)):

Name: NA

Address: _____

City: _____ State: _____ Zip: _____

Phone: () - _____ Email: _____

Contact Person: _____

Type of Entity: Public Agency Non-Profit Other (Specify) _____

8. VENDORS

List all vendors of the Event: NA

9. ADVERTISING

Will the event be advertised to the Public? Yes No

If yes, by what means?: Radio TV Other Social Media

TO BE PROVIDED BY FDO (After evaluation of the Application):

1. FEES AND ADDITIONAL CHARGES

- License Fees \$ _____
- Custodial Fees \$ _____
- Service Costs \$ _____
- Other Costs \$ _____

2. Special Conditions of Use: See attached Exhibit A-1

By signing below, I certify that I have the authority to represent and obligate the Licensee and I agree on behalf of the Licensee to comply with the terms of this Application.

DocuSigned by:

 Signature of Authorized Representative

Date: 1/19/2021 | 10:20 AM EST

Laurie George President & CEO

Printed Name and Title of Authorized Representative

APPROVED BY:


 Director, Facilities Development & Operations Department

Date: 2/11/21

OTHER DEPARTMENTAL REVIEW (If necessary):

Signature of Director of Department

Date: _____

EXHIBIT "A-1"

Special Conditions of Use re Standard License Agreement for Commercial Activity

1. In the event there is an emergency, dial 911. In the event there is an accident or incident that does not warrant a call to 911, then such accident or incident occurring at the Facility shall be immediately reported by the User to an on-site County Staff member. In the event a County Staff member is not available, such accident or injury shall be immediately reported by the User to:

Jupiter office, The Division of Facilities Management North County Region at 561-776-2051.

If after 5:00 pm or on the weekends, User shall call the County Division of Emergency Management 24-Hour Communications Center at 561-712-6428.

2. Location of the VITA services program will be limited to the Community Action Program office for Jupiter as depicted in white on attachment "B".
3. Use of the premises will be as follows:

Jupiter CSD:

Mondays, Tuesdays, & Thursdays 5 – 9 pm

Saturdays 9:00am – 1:30pm

4. COVID-19 Related Rules & Special Conditions

- **Rules & Guidelines.** User shall follow and adhere to all applicable Emergency Orders issued by Palm Beach County as well as all CDC guidelines and recommendations to slow the spread of the novel coronavirus, which includes, but is not limited to, taking appropriate social distancing measures and wearing a face covering.
- **Facility Requirements.** User shall adhere to the following requirements:
 - **Maximum 50% Room Capacity** - The seating capacity shall be set forth by County for the specific Facility or room being utilized and User shall not exceed the capacity set forth by County.
 - **Tables – Seating arrangements** utilizing tables must provide for social distancing, with each table being spaced at least 6 feet apart.
 - **Facial Coverings** - User, and all User's attendees, shall wear a facial covering during use, including entering, exiting, and otherwise moving around the Facility.
- **User's COVID-19 Screening & Prevention Procedure.** User's required COVID-19 Screening & Prevention Procedure has been reviewed and approved. It is attached hereto and User shall follow this Procedure for the duration of use.

5. A Licensee representative shall be responsible at all times for ensuring that no other offices are accessed by either participants nor volunteers.
6. Licensee acknowledges that no security will be provided by the County, Licensee assumes all safety and security duties and responsibilities during the authorized hours of use. The Licensee will assume and be solely responsible for the safety and security of the premises, employees, volunteers and all public users during the hours of use.
7. Licensee acknowledges that the use of the Premises is for, i) the purpose of promoting community interest and welfare, and ii) that Licensee will not realize a profit based on the use of the Premises.
8. Licensee shall be present at the Premises during the entire time that the VITA services are offered to the public.
9. Licensee shall coordinate access to the facility during the week through the Community Action Program representatives named in paragraph below. For Saturday access, the Licensee Site Coordinator will be responsible for picking up the key from the Community Action Program during business hours, and for turning it back on Monday at 5:00PM.
10. The parties hereby designate the following individuals, with the following contact information, as the representatives of each party for the administration of the License Agreement

County Representative

Natalie Diaz Rodriguez, office (561) 355-4208

CSD Representative

Daniel Ramon, (561) 355-4771, or
Randall Graham (561) 355-4636

Licensee Representative

Vivian Pazmino, office: (561) 375-6600

Licensee Site Coordinator

Jupiter, Edna Forero, Cell: (561) 287-3366

11. Licensee shall not use the Premises, or any part thereof, for any purpose whatsoever, other than for income tax preparation assistance as set forth in this License.
12. No alcoholic beverages are permitted on the Premises at any time. Alcoholic beverages shall not be provided, sold, used, or consumed on the Premises which shall be strictly enforced by User. There shall be no open containers of alcohol on the Premises.
13. Smoking is prohibited on the Premises, pursuant to the provisions of Countywide PPM CW-P-036, as may be amended from time to time.

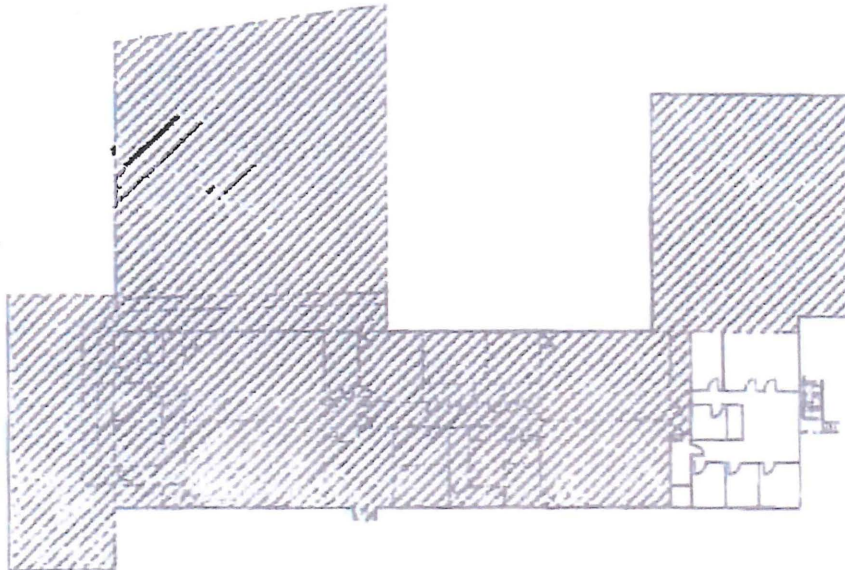
14. Licensee shall be solely responsible for items left at the Facility by guests, invitees, participants, employees or representatives of the Licensee. The County shall not be responsible for items left by the Licensee.
15. Licensee shall return the Premises in the same condition as it was received. Licensee shall pick up all litter and trash and place it in approved receptacles at the end of each use. Licensee shall compensate the County for any repairs, cleaning or services required to restore the Premises to its pre-use condition as determined by County's Facilities Development & Operations Department (FDO).
16. No special parking arrangements are being provided. Licensee shall park within the available public parking spaces located near the Facility.
17. Licensee shall be responsible for all deliveries of equipment or other objects to the Premises.
18. All announcements (verbal and written) bearing the County address or location of the Premises shall include the following disclaimer:

“This event is not sponsored by or affiliated with Palm Beach County”

19. Commencement of use of the Premises indicates acceptance, by the Licensee, of the Special Conditions of Use set forth herein

EXHIBIT "B"
The Premises

W JUPITER
6415 Indiantown Road
Jupiter, FL



 = PREMISES

COMMUNITY ACTION PROGRAM -
COMMUNITY SERVICES

N

1

Tax Preparation Models (Form 15272)



United Way
of Palm Beach County

United Way is proposing offering partial in-person tax assistance as well 100% virtual assistance to low to moderate income Palm Beach County households.

Drop off & Pick up the same day (following CDC guidelines and recommendations)

- Taxpayers will schedule an appointment
- Taxpayers will drive up to the door of the VITA site and will stay in their car
- Taxpayers will bring required tax documents and will complete Form 13614-C Intake/Interview & Quality Review Sheet, Consent Form 14446 to have virtual interview and quality review
- Site Coordinator will verify identity via picture ID and social security cards for all dependents being claimed on the tax return and will collect taxpayer documents
- Taxpayers will wait in the parking lot while the IRS-certified volunteer prepares return. An IRS-certified reviewer will review the return and contact the taxpayer by phone to do interview and quality review. Once the return is completed, the VITA site coordinator will bring the tax return and all tax documents back to the taxpayer and Form 8879 (consent to file) will be signed by the taxpayer

Drop off & Scan document program (following CDC guidelines and recommendations)

- Taxpayers will schedule an appointment
- Taxpayers will drive up to the door of the VITA site and will stay in their car
- Taxpayers will bring required tax documents and will complete Form 13614-C Intake/Interview & Quality Review Sheet, Consent Form 14446 to have virtual interview and quality review
- Site Coordinator will verify identity via picture ID and social security cards for all dependents being claimed on the tax return and will collect taxpayer documents.
- Taxpayers will wait in the parking lot while the Site Coordinator or volunteer will scan and upload all tax documents, Form 13614-C, Consent Form 14446 to have virtual interview and quality review into TaxSlayer.
- Tax returns will be prepared remotely by the IRS-certified volunteer and an IRS-certified reviewer will contact the taxpayer by phone to do interview and quality review
- Taxpayers will return in 48 hours to pick up the completed tax return and sign Form 8879 (consent to file)
- Tax documents are securely stored in TaxSlayer with the client tax return
- Site will need to have scanner, agree to delete scanned documents within 14 days of upload, create new security template and use a return tag

For both models: Taxpayers will be asked to wear a mask and gloves at all times to protect our volunteers. Volunteers will also be required to wear a mask and gloves.

Face to face Traditional site (following CDC guidelines and recommendations)

- Taxpayers will schedule an appointment
- Taxpayers will arrive 15 minutes early to fill out the intake form 13614-C and wait in the parking lot until the greeter calls to let them into the site
- Volunteers will interview and prepare the tax returns and the assigned reviewer will perform the quality review.
- Once the return is completed, the VITA site coordinator will print the tax return and give it to the taxpayer as well the Form 8879 (consent to file) to be signed

Ten people or less will permitted at one time (3-4 clients as well 3-4 volunteers, 1 greeter, 1 volunteer and 1 site coordinator)

Social distancing will remain at all times

Taxpayers will be required to wear mask at all times

Masks, shields, hand sanitizers and disinfecting wipes will be provided and station will be cleaned between clients

Remote (myfreetaxes.com) icon at library computers - If the taxpayers feel comfortable using computers and confident preparing their own taxes, they may consider using a free online tax software. MyFreeTaxes is an easy online tool that helps the taxpayers file their taxes for free. The website offers free step-by-step guidance on filing taxes. The program is simple to use and assistance is provided through email or online chat.

MyFreeTaxes offers a broader range of tax forms than most VITA sites. If taxpayers are not comfortable using this website, there is another free online option named Free File Alliance, a suite of programs in partnership with the IRS. Taxpayers can find Free File programs on the IRS website.

If taxpayers choose to use one of the online programs, they have to be careful and read the fine print. (Each program has slightly different criteria for their software). In addition, some companies offer free state tax returns, while others do not.