

## **MEMORANDUM OF UNDERSTANDING**

**Between The**

**U. S. DEPARTMENT OF JUSTICE,  
OFFICE OF JUSTICE PROGRAMS,  
COMMUNITY CAPACITY DEVELOPMENT OFFICE**

**And**

**U.S. DEPARTMENT OF THE TREASURY,  
INTERNAL REVENUE SERVICE,  
WAGE & INVESTMENT DIVISION,  
STAKEHOLDER PARTNERSHIPS, EDUCATION AND COMMUNICATION**

**This Memorandum of Understanding (MOU) is entered into between the U. S. Department of Justice's Office of Justice Programs' Community Capacity Development Office (CCDO) and the Internal Revenue Service's Stakeholder Partnerships, Education and Communication (SPEC) group.**

### **I. Purpose of this Memorandum of Understanding**

This MOU is entered into for the purpose of establishing a partnership between the United States Department of Justice's Community Capacity Development Office (CCDO) and the Internal Revenue Service's (IRS) Stakeholder Partnerships, Education and Communication (SPEC) group of the Wage and Investment Division.

CCDO and SPEC are entering into this MOU to leverage their individual and combined resources and undertake the actions necessary to meet common goals. This MOU establishes the critical framework essential to meeting the challenges of today's low- to moderate-income populace. The partnership will emphasize greater coordination, leveraging of existing services and encourage community collaboration and outreach to assist low-income families. CCDO and SPEC, therefore, will continue to strengthen the quality of life for low-income families and contribute to the quality of life of shared constituents.

This partnership promotes a national tax assistance program using the IRS Volunteer Income Tax Assistance (VITA) program. The purpose of this partnership is to:

- assist low-income persons, including those that are disabled, elderly, and limited English proficient, in meeting their tax obligations by providing educational outreach,
- assist low-income persons, including those that are disabled, elderly, and limited English proficient, in free tax preparation and free electronic filing of federal tax returns,
- provide and disseminate information on the Earned Income Tax Credit, Child Tax Credit and Individual Development Accounts to low and moderate income families eligible to receive these benefits, and

- provide and disseminate information on how tax credits can be used to build assets.

The CCDO and IRS partnership will link low-income individuals and families to free tax preparation, electronic filing, and asset building assistance.

## **II. Authority**

This MOU is authorized in accordance with the general cooperative authority provided under the following Federal provisions: section 807 of the Omnibus Crime Control and Safe Streets Act of 1968, as amended, 42 U.S.C. § 3788; the Intergovernmental Cooperation Act, 31 U.S.C. § 6505; and the Economy Act, 31 U.S.C. § 1535. Each of these Federal provisions provide for the relevant Federal agency to utilize other Federal, state and local agencies in providing goods or services when the requests are in the best interest of the government, and for authorizing the obligation and expenditure of program funds for programs and projects which are within the program authority of both the requesting and performing components, offices or bureaus of each participating Federal agency.

## **III. Description of the Partners**

### **A. Community Capacity Development Office**

The Community Capacity Development Office oversees Operation Weed and Seed, an Office of Justice Programs initiative which aims to prevent, control, and reduce violent crime, drug abuse, and gang activity in more than 300 targeted high-crime neighborhoods across the country. The strategy involves a two-pronged approach: law enforcement agencies and prosecutors cooperate in “weeding out” violent crime while other partners focus on “seeding in” social services and neighborhood revitalization efforts. This comprehensive, holistic approach to community building combines the best of law enforcement and community policing with prevention, intervention, treatment, and neighborhood restoration.

### **B. Internal Revenue Service**

The mission of the IRS is to provide America's taxpayers with top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. It is also the IRS's mission to assist low-to moderate-income taxpayers in satisfying their tax responsibilities through building and maintaining partnerships with key stakeholders, seeking to create and share value by educating, communicating with, and assisting customers. The IRS develops national partnerships with government agencies to promote educational outreach and free tax assistance, much of which assists low-income persons, including those who are elderly, disabled, and limited English proficient.

### **C. Partnership Activities**

This partnership will help ensure that neighborhood residents in Weed and Seed sites, many of whom are low-income, benefit from the tax incentives offered through the IRS. The IRS strives to educate all wage-earning taxpayers about tax preparation, with a

primary emphasis on low-income persons, including those who are elderly, disabled, and limited English proficient.

#### **IV. Duties and Responsibilities of CCDO**

In the spirit of partnership, the following responsibilities of CCDO are delineated below. In furtherance of this partnership, CCDO agrees to participate directly in the following activities over the next year. While certain responsibilities are shared by both parties, other responsibilities are carried out individually, as follows:

- A. CCDO will inform all applicable CCDO program managers, staff, U.S. Attorneys' Offices, and Weed and Seed site coordinators, on the purpose and intent of this MOU.
- B. CCDO will provide a general training session on the IRS VITA Center Partnership at its 2005 conferences for grantees to promote implementation of the partnership goals.
- C. CCDO will provide the IRS with a list of U.S. Attorney's Office liaisons, Weed and Seed Site Coordinators, and CCDO Program Manager contact information.
- D. CCDO will facilitate introductory and planning meetings between IRS SPEC area directors and territory managers and their CCDO counterparts. The purpose of these meetings will be to identify and establish collaborative endeavors to meet the objectives of this MOU.
- E. IRS has assisted in identifying three specific Weed and Seed sites (Gastonia, North Carolina; Grand Rapids, Michigan; and Phoenix, Arizona) that began involvement in VITA tax return preparation immediately for the 2004 tax year.

In addition, for FY 05, CCDO will seek to identify a minimum of 50 Weed and Seed sites that will participate in free tax preparation programs. Activities will include (but are not limited to) joining existing SPEC Community Based Coalitions, allow Community Based Coalitions to run free tax return preparation services at Weed and Seed sites, or Weed and Seed centers will sponsor VITA sites at Weed and Seed centers. Determination of how to initiate tax return preparation services will be made by giving consideration to factors such as local needs, location and geography.

F. CCDO is participating in a public awareness campaign on the Earned Income Tax Credit and Child Tax Credit within five rural Weed and Seed sites during the 2004 tax year. CCDO will work with IRS to develop criteria for future site selection.

G. CCDO will work with IRS to develop criteria for selection of Weed and Seed sites for the VITA Centers. Criteria may include site interest; site ability to recruit volunteers; regional emphasis (urban, rural, suburban, Appalachian, Old Plantation Belt, Southwest, Mid South Delta and Indian Country); and site performance, development, and status with CCDO.

H. CCDO will work with the Weed and Seed sites to provide the following to establish VITA Centers:

- Volunteer recruitment
- Provide appropriate locations, preferably the Safe Haven
- Access to computers for preparing tax returns with clients
- Provide outreach to residents to utilize the services
- Provide mechanisms and processes to track and report VITA Center outcomes

I. CCDO will provide oversight and technical support to the Weed and Seed sites to:

- secure a location for the VITA Centers with a computer center or access to computers (preferably a Safe Haven)
- secure steering committee oversight and involvement
- recruit volunteers and volunteer coordinator
- conduct outreach to low income residents to use the services
- promote the partnership through the media

J. CCDO will promote this partnership, where possible and appropriate, to its other partners.

K. CCDO will maintain regular contact with the IRS, at least semi-annually, to assess progress in meeting partnership goals.

L. CCDO will provide a relationship manager (liaison) and a second point-of-contact for IRS staff to coordinate activities under this MOU.

M. CCDO will send outreach and education information to the contacts provided by the IRS.

N. CCDO will help ensure that communications with community organizations, partners, and taxpayers are appropriate by providing communications whenever feasible in, (a) alternative formats for persons with disabilities, consistent with Section 504 of the Rehabilitation Act, and (b) languages other than English for individuals with limited English proficiency, consistent with E.O. 13166.

## **V. Duties and Responsibilities of the IRS**

In the spirit of partnership, the following responsibilities of the IRS are delineated below. In furtherance of this partnership, the IRS agrees to participate directly in the following activities. While certain responsibilities are shared by both parties, other responsibilities are carried out individually, as follows:

A. IRS will inform all applicable IRS offices, specifically SPEC Area Directors and Territory Managers, of the purpose and intent of this MOU.

B. IRS will provide CCDO with a list of SPEC Areas and Territories and contact information.

C. IRS SPEC headquarters will facilitate introductory and planning meetings between SPEC Area Directors and Territory Managers and their CCDO counterparts. The purpose of these meetings will be to identify and establish collaborative endeavors to meet the objectives of this MOU.

D. IRS will promote this partnership, where possible and appropriate, to its other partners.

E. IRS has assisted in identifying three specific Weed and Seed sites (Gastonia, North Carolina; Grand Rapids, Michigan; and Phoenix, Arizona) to begin involvement in VITA tax return preparation immediately for the 2004 tax year.

For FY 05, IRS will collaborate with CCDO as they seek to identify a minimum of 50 Weed and Seed sites that will participate in free tax preparation programs. Activities may include (but are not limited to) joining existing SPEC Community Based Coalitions, allowing Community Based Coalitions to run free tax return preparation services for Weed and Seed sites, or Weed and Seed centers sponsoring VITA sites. The collaborative determination of how to initiate tax return preparation services will be made by giving consideration to factors such as local needs, location and geography.

F. IRS will work with the Weed and Seed sites to provide the following to establish VITA Centers:

- Advice to sites on how to recruit volunteers
- Software for tax preparation
- Training for volunteers (by IRS or partners, or Internet-based)
- Ongoing support and technical assistance

G. IRS will maintain regular contact with CCDO Headquarters, at least semi-annually, to assess progress in meeting partnership goals.

H. IRS will provide a relationship manager (liaison) and a second point-of-contact for CCDO staff to coordinate activities under this MOU.

I. IRS will provide CCDO with the SPEC Partner/Volunteer website link. This site provides direct access to resources to assist partners. The site contains important tax law updates, materials to support outreach efforts, publications, brochures and other products.

J. IRS will send outreach and education information to the contacts provided by CCDO.

K. IRS is participating in a public awareness campaign on the Earned Income Tax Credit and Child Tax Credit within five rural Weed and Seed sites during the 2004 tax year. IRS will work with CCDO to develop criteria for future site selection.

L. IRS will help ensure that communications with community organizations, partners, and taxpayers are appropriate by providing communications whenever feasible in, (a)

alternative formats for persons with disabilities, consistent with Section 504 of the Rehabilitation Act, and (b) languages other than English for individuals with limited English proficiency, consistent with E.O. 13166.

## **VI. Partner Agreements**

This MOU does not constitute a financial obligation or serve as a basis for any expenditure. To implement this MOU, each agency will utilize its own resources and expend its own funds pursuant to its own statutory authority. Any obligation of funds will be accomplished through other appropriate documents.

The parties identified in this MOU will meet as necessary in order to accomplish the purposes of this MOU. The Director of CCDO and the Director of SPEC each will keep the other informed, either directly or through designees, of any new program, activity, or project that may be initiated or of any augmentation or revision of an existing program, activity, or project.

## **VII. Public Information Coordination**

Public disclosure of information regarding activities conducted under this MOU will be subject to the Freedom of Information Act (5 U.S.C. § 552) as well as the Privacy Act of 1974 (5 U.S.C. § 552a, as amended). For information not subject by law to mandatory disclosure, the parties shall consult regarding any disclosure of requested information. Releases to the press, public announcements, and communication with the Congress concerning joint programs conducted under this MOU may be made jointly or by either agency following coordination with the other agency.

## **VIII. Period of the MOU**

This MOU shall be effective from the last date of all signatures contained in this MOU and shall remain in effect indefinitely. It may be terminated by either party upon 90-day written notice to the other agency, pursuant to rules established below.

## **IX. Right to Terminate, Modify and Extend MOU Terms**

Any of the participating agencies may, by written notice with at least 90 calendar days notification to each of the other agencies, terminate, modify and/or extend this MOU, in whole or in part, when it is in the interest of that agency. Notices given under the MOU shall be in writing and may be transmitted by facsimile or electronic mail, provided the notice is also sent simultaneously by U.S. mail addressed to the specific points of contact established in this MOU.

## **X. Points of Contact**

Each party shall have a point of contact to address programmatic aspects and issues of the VITA program. The points of contact are as follows:

For the Department of Justice, Community Capacity Development Office (CCDO):

Nelson Hernandez, Director  
Community Capacity Development Office  
Office of Justice Programs  
U.S. Department of Justice  
810 7th Street, NW, 6th floor  
Washington, DC 20531

With copies to: Sonia Klukas, Community Partnerships Officer  
Community Capacity Development Office  
Office of Justice Programs  
U.S. Department of Justice  
810 7th Street, NW, 6th floor  
Washington, DC 20531

For the Department of Treasury, Internal Revenue Service (IRS):

Michael McBride, Chief, Educational Institution and Government Partnerships  
Stakeholder Partnerships, Education and Communication  
Wage & Investment Division  
401 West Peachtree Street,  
Suite 1200, Stop 52-WI  
Atlanta, GA 30308

#### **XI. Effect on Other Activities**

This MOU is an internal governmental agreement designed to improve the efficiency of government and does not confer any rights on any other party. Nothing in this MOU shall be interpreted as limiting, superseding, or otherwise affecting either agency's normal operations in carrying out its statutory or regulatory duties. This MOU does not limit or restrict either agency from participating in similar activities or arrangements with other entities.

Except as otherwise expressly provided herein, this MOU constitutes the entire agreement between IRS and CCDO with respect to the matters set forth herein and supersedes any documents prepared before this MOU to the extent those documents may be inconsistent with this MOU. Nothing in this MOU precludes CCDO and the IRS from agreeing to amendments to this MOU.

**XII. Signatures**

OFFICE OF JUSTICE PROGRAMS

By: \_\_\_\_\_  
Tracy A. Henke, Acting Assistant Attorney General

Date: \_\_\_\_\_

COMMUNITY CAPACITY DEVELOPMENT OFFICE

By: \_\_\_\_\_  
Nelson Hernandez, Director

Date: \_\_\_\_\_

INTERNAL REVENUE SERVICE

By: \_\_\_\_\_  
Henry O. Lamar, Jr., Commissioner, Wage and Investment Division

Date: \_\_\_\_\_

STAKEHOLDER PARTNERSHIPS, EDUCATION & COMMUNICATIONS

By: \_\_\_\_\_  
Michael McBride, Chief, Educational Institution and Government Partnerships

Date: \_\_\_\_\_