Volunteer Income Tax Assistance

GRANT PROGRAM

"Helping You Help Others"

2009

Program Overview and Application Package

IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

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Important Contact, E-mail, and Website Information

Grant Program Office
401 W. Peachtree Street, NW
Stop 420-D
Atlanta, GA 30308
(404) 338-7894
E-mail address: Grant.Program.Office@irs.gov

Department of Health and Human Services (HHS) Payment Management System (PMS)
www.dpm.psc.gov

Dun and Bradstreet Data Universal Numbering System (DUNS) Number
1–866–705–5711
http://fedgov.dnb.com/webform/displayHomePage.do

General IRS Information
1-800-829-1040
www.irs.gov

On-line Grant Application
www.grants.gov

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

WAGE AND INVESTMENT DIVISION

July 1, 2008

Dear Prospective VITA Grant Applicant:

I am extremely excited to offer this first ever Volunteer Income Tax Assistance (VITA) Grant opportunity to our existing and prospective partners who may qualify. This grant is one of several Internal Revenue Service (IRS) initiatives to provide free tax preparation service for the underserved low income population, which includes the elderly; disabled; limited English proficient; non-urban and Native American taxpayers.

IRS is now accepting applications for the 2009 VITA Grant through September 2, 2008. This program was recently announced on the Federal Register. This is a matching grant program and requires that the applicant provide matching funds in order to be eligible to participate. In this publication, you will find information on completing a grant application: program guidelines and requirements; eligibility criteria; application materials and instructions on how to submit. It is important that you read and review all requirements contained in this publication in order to prepare a thorough application.

I encourage you to apply early to allow ample time for the staff to review your application for completeness. Completed applications must be received no later than September 2, 2008, to be considered. Mail applications to: IRS-SPEC, Grant Office, 401 West Peachtree Street, NW; Stop 420-D, Atlanta, GA 30308. Applicants may also apply on line at www.grants.gov. You will be notified via regular mail of selection or non-selection no later than October 30, 2008.

Please note that any cost associated with the submission of a grant application is the sole responsibility of the applicant.

We look forward to receiving your application for the VITA Grant and encourage all existing and prospective partners offering free tax preparation and electronic filing of tax returns to take advantage of this wonderful new opportunity.

Questions may be directed to the Grant Program Office via email at: Grant.Program.Office@irs.gov or by telephone at (404) 338-7894.

Thank you for your interest in the VITA Grant program.

Sincerely,

Julie Garcia
Director, Stakeholder Partnerships,
Education and Communication
(SPEC)
Wage and Investment Division

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I. Introduction

In December 2007, Congress appropriated funds to the IRS to establish and administer a one year ***matching grant program*** in consultation with the Taxpayer Advocate Service for community volunteer income tax assistance. This new program allows the ***Stakeholder Partnerships, Education and Communication (SPEC)*** organization of IRS to award grants to partner organizations to achieve the following VITA Grant Program objectives:

- Enable the ***Volunteer Income Tax Assistance (VITA)*** program to extend services to ***underserved*** populations in hardest-to-reach areas, both urban and ***non-urban***;
- Increase the capacity to file returns electronically;
- Heighten quality control;
- Enhance training of volunteers; and
- Improve significantly the accuracy rate of returns prepared at VITA ***sites***.

This publication provides the requirements for the program along with criteria and guidelines to help determine whether you are eligible to become a VITA matching ***grant recipient***, along with instructions to assist in preparing your application. Please carefully review the information contained in this publication before completing your application. Incomplete, inaccurate, and late applications will not be considered for a grant. A glossary is included to assist in understanding some of the terms used in this publication. The words or phrases that have been defined are identified in ***bold italic*** throughout the publication.

It is recommended that you retain this publication along with the required forms and certifications submitted with your application. They will be useful in understanding expectations and meeting reporting requirements if you are awarded a grant.

Questions regarding this program may be submitted to the Grant Program Office via:

- E-mail to Grant.Program.Office@irs.gov;
- Mail to Grant Program Office, 401 West Peachtree Street, NW, Stop 420-D, Atlanta, Georgia 30308; or
- Telephone at (404)338-7894.

VITA Grant Program Timeline	
Application period	July 1 – September 2, 2008
Review and ranking	September 2 – October 30, 2008
Notification of selection/non-selection	October 30, 2008
Funds available for use	December 1, 2008

II. VITA Program Overview

The existing VITA program administered by the IRS originated with the Tax Reform Act of 1969 as part of the increased emphasis on Taxpayer Education Programs. Because of the success in the initial years, emphasis was placed on expanding the VITA program through:

- Increased recruitment of various religious, social, and non-profit organizations;
- Involvement of the military on a national level;
- Development of specialized training materials;
- Expansion of assistance to the Spanish-speaking community; and
- Awareness of Earned Income Tax Credit and Child Tax Credit eligibility.

The VITA program offers free tax help to low to moderate income individuals who cannot afford professional assistance. VITA volunteers prepare basic tax returns for ***low income*** taxpayers including persons with disabilities, non-English speaking persons, and elderly taxpayers.

Today's program continues to utilize the services of volunteers with an emphasis on finding the right mix of community organizations to serve as intermediaries between the IRS, the volunteers, and the taxpayers. The VITA program is vital to delivering service to those taxpayers who most need tax assistance and cannot afford the services of paid preparers.

To establish the greatest degree of public trust all volunteers have a responsibility to provide high quality service and uphold the highest ethical standards. All volunteers must adhere to the following standards of conduct:

- Treat all taxpayers professionally, with courtesy and respect;
- Safeguard the confidentiality of taxpayer information;
- Apply the tax laws equitably and accurately;
- Prepare only those returns for which they are certified;
- Exercise reasonable care in the use and protection of equipment and supplies;
- Abstain from soliciting business from taxpayers assisted or using knowledge gained about them for any direct or indirect personal benefit; and
- Refuse any payment from taxpayers for services provided. Compensation may be received as an employee of a grant recipient.

II. VITA Program Overview (continued)

The IRS identified nine practices to ensure taxpayers visiting volunteer sites receive quality service and accurate return preparation. The nine practices called ***Quality Site Requirements*** are:

1. Volunteer Certification - All volunteers who prepare or correct returns, answer tax law questions, review completed returns, or teach tax law must be certified.
2. Intake and Interview Process - All sites must use an intake and interview process. This process must include correct use of an approved intake and interview sheet for every return prepared.
3. Availability of Reference Materials - All sites must have reference materials available for use by every volunteer return preparer and ***quality reviewer***, preferably at each workstation.
4. Civil Rights - All sites must display or provide the Title VI of the Civil Rights Act of 1964 information to the taxpayer.
5. Privacy, Confidentiality, and Security Guidelines - All sites must follow the privacy, confidentiality, and security guidelines to ensure taxpayer information is provided reasonable protection and reduce the threat of identity theft.
6. Quality Review - All sites must use a quality review process, which includes 100 percent review of all returns. This process must include correctly using an approved quality review check sheet for every return.
7. Finished Return - All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.
8. Site Identification - All returns prepared must contain the correct Site Identification Number.
9. Electronic Filing Controls - All returns prepared electronically must contain the correct Electronic Filing Identification Number.

The tremendous growth and success of the VITA program can be attributed to a business model that leverages the resources of partners who are established in the community. The leveraging of partner resources began in 2000 with the reorganization of IRS and the creation of the SPEC organization.

III. VITA Grant Program Requirements

A. Eligibility Criteria

1. In General

To be eligible to file an application for funding under the VITA Grant Program, applicants must be classified as one of the following types of entities:

a. A private or public non-profit organization that qualifies for tax exemption under § 501 of the Internal Revenue Code of 1986 including but not limited to educational institutions or faith based and community organizations;

b. A state or local government agency (including Native American Tribal governments); and

c. A regional, statewide, or local ***coalition*** with one lead organization that meets one of the eligibility requirements noted above. The lead organization filing the application must have a substantive role in the coalition.
Note: Eligible entities may only submit one application for consideration per grant period.

2. Tax Compliance

The applicant or lead organization filing the application must be in compliance with federal tax obligations, including filing of all appropriate tax returns and payment of all federal taxes.

3. Capacity to File Electronically

Title II of the Restructuring and Reform Act of 1998 (RRA 98) instructs IRS to increase electronic filing. A key part of this Act is that paperless filing should be the preferred and most convenient means of filing federal tax and information returns. The goal of the VITA program is that SPEC partners electronically file all eligible returns.

Grant applicants must address their capacity to electronically file returns. Capacity to file electronically includes access to a telephone line or the internet for transmission of returns along with the computers and printers needed to support return preparation. IRS provides the tax preparation software for return generation and transmission. For additional information on this software and to determine compatibility with equipment, see Section III. F.7.

4. Matching Funds Requirement

All applicants must provide ***matching funds*** on a dollar-for-dollar basis for all VITA Grant Program funds requested. All matching funds must be used to support the program.

The following is a list of items that qualify as matching funds. This list may not be all inclusive. Please direct any questions you have regarding qualified matching funds to the Grant Program Office.

a. Cash contributions and ***third party in-kind contributions*** (donated property or services)

b. The salary, including fringe benefits, paid for individuals performing services for the VITA program may count as matching funds. However, the amount is limited to the portion of the salary attributable to time spent performing services that are an integral and necessary part of the program.

c. The value of volunteer services (not to exceed 25% of the total in-kind value of the volunteer services) furnished by professional and technical personnel; skilled and unskilled personnel may be counted as matching funds if the services are an integral and necessary part of the program. For grant applicants proposing to use the value of volunteer services as part of their matching funds, the following is provided:

– Hourly rates paid to “volunteers” who normally receive salaries/wages for the same service provided at the VITA site may be used to calculate the value of those volunteer services.

– Volunteers who do not normally receive salaries/wages for the same service provided at the VITA site may use the value of volunteer services ($19.51 per hour). The value of volunteer services rate is calculated annually by the independent sector organization and may be found by visiting: http://www.independentsector.org/programs/research/volunteer_time.html.

d. The depreciated value of equipment used in the program for tax return preparation related activities and transmission of returns may count as matching funds.

e. The fair market rental value of office space (not to exceed 25% of the total in-kind value of the donated office space) provided for a volunteer site location may count as matching funds. Fair market rental value is based on what the donor would normally charge for use of its space.

III. VITA Grant Program Requirements (continued)

Documentation of Matching Fund Sources - Grant applicants must provide adequate documentation regarding committed sources of matching funds. Applicants must attach documentation to support firm commitments of matching fund sources from third parties. A firm commitment consists of a binding written agreement between the applicant and the source of matching funds.

The following items **do not** qualify as matching funds.

a. Services provided by students to satisfy an academic requirement do not qualify as matching funds.
b. The cost of tax preparation software does not count as matching funds.
c. Indirect expenses, including general overhead of the VITA grant recipient, shall not be counted as matching funds, except for salaries and equipment as indicated above. General overhead includes operation and maintenance expenses and depreciation.
d. Cost or expenses associated with refund anticipation loans do not qualify as matching funds.
e. Federal funds cannot be counted as matching funds unless authorized by statute. (See OMB Circular A-110 and A-102.

5. Dun and Bradstreet Data Universal Numbering System (DUNS) Number

The Office of Management and Budget (OMB) issued a policy directive (Federal Register 68 FR 38402) implementing the requirement for grant applicants to provide a Dun and Bradstreet DUNS number when applying for federal grants or cooperative agreements on or after October 1, 2003. Use of the DUNS number government-wide provides a means to identify entities receiving those awards and their business relationships. The identifier is used for tracking and to validate address and point of contact information.

Organizations must supply a DUNS number when applying for a VITA grant. The DUNS number should be provided within Box 5 (Applicant Information) on Form 424, Application for Federal Assistance, included within this publication.

The DUNS number is required whether submitting a paper application or using the government-wide electronic portal at www.GRANTS.GOV. By using the www.GRANTS.GOV portal, entities are able to store organizational information that does not change from application to application in a central repository. The DUNS number is one of the stored elements.

Organizations can receive a DUNS number at no cost by calling the dedicated toll-free DUNS Number request line at 1–866–705–5711. The number is staffed from 8 a.m. to 6 p.m. (local time of the caller when calling from within the continental United States). Calls placed to the above number outside of these hours receive a recorded message requesting the caller to call back during operating hours. For more information on the DUNS number or for the policy relating to this requirement, visit http://fedgov.dnb.com/webform/displayHomePage.do.

B. Office of Management and Budget (OMB) Requirements

Grant award administrative requirements are set forth in OMB Circulars. The basic administrative requirements applicable to individual grant agreements are contained in:

- OMB Circular No. A-110 (2 CFR 215), Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations;
- OMB Circular A-87 (2 CFR 225), Cost Principles for State, Local and Indian Tribal Governments;
- OMB Circular A-102, Grants and Cooperative Agreements With State and Local Governments;
- OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations;
- OMB Circular A-21 (2 CFR 220), Cost Principles for Educational Institutions; and
- OMB Circular A-122 (2 CFR 230), Cost Principles for Non-Profit Organizations.

III. VITA Grant Program Requirements (continued)

All applicable provisions of these circulars, as revised, and any existing and further supplements and revisions are incorporated into these program requirements and into all grant agreements entered into between the IRS and grant recipients. These circulars were incorporated into Title 2 of the Code of Federal Regulations.

Which Circular do I Follow? Although there are six grant circulars, you are only covered by three of them, depending on the type of entity:

Entity	A-110	A-87	A-102	A-133	A-21	A-122
States, local governments, and Indian Tribal Governments		X	X	X		
Education institutions (even if part of a State or local government)	X			X	X	
Non-Profit Organizations	X			X		X

C. Civil Rights Compliance

The applicant must be in compliance with all applicable civil rights reporting requirements. This information is being collected to enforce Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the basis of race, color, or national origin in any program or activity receiving federal funds; Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in any education program or activity receiving federal funds; § 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination on the basis of disability in any program or activity receiving federal funds; and the Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age in any program or activity receiving federal funds. This section describes the data collection and reporting requirements required of VITA grant applicants by the IRS to meet its responsibilities under these laws. This information is required pursuant to the civil rights statutes and the regulations of the Department of Justice and the Department of the Treasury.

This information is mandatory and required of every applicant on an annual basis. All applicants must submit a response to the IRS containing information outlined below. All of the questions must be answered and included with the submission of the Certification of Assurance Concerning Civil Rights Compliance form. As a condition of eligibility under the VITA Grant Program, the applicant must provide the following information in its grant application:

- A list of active lawsuits or complaints naming the applicant which allege discrimination on the basis of race, color, national origin, age, sex, or disability with respect to service or benefits being provided. The list should include: the date the lawsuit or complaint was filed; a summary of the allegation; and the status of the lawsuit or complaint, including whether the parties to a lawsuit have entered into a consent decree.

- A description of all pending applications for financial assistance and all financial assistance currently provided by other federal agencies. For all applicants for IRS financial assistance, this information should be relevant to the organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity is a part.

- A summary of all civil rights compliance review activities conducted in the last three years. The summary shall include: the purpose or reason for the review; a summary of the findings and recommendations of the review; and a report on the status or disposition of such findings and recommendations. For all applicants for IRS financial assistance, this information should be relevant to the organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity is a part.

III. VITA Grant Program Requirements (continued)

- A signed and dated Statement of Assurance Concerning Civil Rights Compliance agreeing that all of the records and other information required have been or will be compiled, as appropriate, and maintained by the applicant, recipient, or sub-recipient.

  Additional data may be requested only to the extent that it is readily available or can be compiled with reasonable effort, and is found to be necessary to make a civil rights compliance determination. Examples of data and information which, to the extent necessary and appropriate for determining compliance with applicable civil rights statutes and implementing regulations may be as follows, but not limited to:

- The manner in which services are or will be provided by the program in question, and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination;

- The population eligible to be served by race, color, national origin, age, sex, or disability;

- Data regarding covered employment, including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English;
- The location of existing or proposed facilities connected with the program, and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any persons on the basis of prohibited discrimination;

- The present or proposed membership, by race, color, national origin, sex, age, or disability, in any planning or advisory body which is an integral part of the program; and

- Data, such as demographic maps, the racial composition of affected neighborhoods or census data.

The civil rights reporting requirement information shall be updated, as appropriate, by the applicant with each application for financial assistance. Each application for financial assistance shall be reviewed for its civil rights reporting requirements by an external civil rights unit staff member. Upon completion, the reviewer shall forward a letter of compliance to the applicant indicating the civil rights determination. Financial assistance shall not be awarded to the applicant until the civil rights reviewer has issued a finding of compliance or conditional compliance. Department of Justice regulations state that all federal agency staff determinations of Title VI compliance shall be made by, or be subject to review by the agency's civil rights office.

If you need additional information or have any questions, please contact the External Civil Rights Unit at (202) 927-2743 or at external.civil.rights@irs.gov.

D. Lobbying Restrictions (18 U.S.C. § 1913; 31 U.S.C. § 1352; 31 CFR PART 21)

1. Prohibition on Using Grant Funds for Lobbying Congress

Under 31 U.S.C. § 1352(a), recipients of federal grants are prohibited from using appropriated funds "to pay a person for influencing or attempting to influence" the executive or legislative branches of the government with respect to any federal grant. Persons requesting or awarded a single grant exceeding $100,000 must certify that they have not, and will not, use the grant funds in a manner prohibited by 31 U.S.C. § 1352(a). See 31 C.F.R. § 21.110(a)-(b). In addition, 18 U.S.C. § 1913 prohibits the use of appropriated funds for lobbying and provides that violations of this restriction will constitute a violation of 31 U.S.C. § 1352(a).

III. VITA Grant Program Requirements (continued)

Section 1352 of 31 U.S.C. also requires that any lobbying activities (e.g., those conducted with non-federal funds) be disclosed by each organization that receives or accepts a federal grant of more than $100,000 per year. The requirements to certify and disclose are based on the award amount of a single grant rather than an aggregate of all federal grants awarded to an organization during the year.

2. Lobbying for Purposes of 31 U.S.C. § 1352

Influencing or attempting to influence for purposes of 31 U.S.C. § 1352 means making, with the intent to influence, any communication to or appearance before an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the making or extending of a grant. Lobbying that is prohibited by 18 U.S.C. § 1913 (and consequently prohibited by 31 U.S.C. § 1352) consists of paying for any personal service, advertisement, telegram, telephone, letter, printed or written matter or other device, intended or designed to influence a member of Congress or other government official with respect to legislation.

3. Lobbying For Purposes of IRC § 501(C)

While engaging in lobbying activities without spending grant funds does not violate 31 U.S.C. § 1352 or the terms of this publication, there may be IRC § 501(c) implications. IRC § 501(c)(3) organizations may conduct an insubstantial amount of lobbying and still maintain their tax exempt status. The term “insubstantial” is not defined and depends on all the facts and circumstances (expenditures, volunteer time, time spent by officers and board, etc.). An IRC § 501(c)(3) organization may also voluntarily make a lobbying election under IRC § 501(h), where the amount of lobbying is limited to a moderately complex percentage expenditure test detailed in IRC § 4911 and the corresponding Treasury regulations.

IRC § 501(c) does not define the term “lobbying.” For purposes of the lobbying election under IRC § 501(h), the concept of “influencing legislation” is defined by cross-reference to IRC § 4911(d). IRC § 4911(d) defines influencing legislation to mean the following: (A) Any attempt to influence any legislation through an attempt to affect the opinions of the general public or any segment thereof, and (B) any attempt to influence any legislation through communication with any member or employee of a legislative body, or with any government official or employee who may participate in the formulation of the legislation.

For more information about making a lobbying election, refer to:

- IRC § 501(h) and IRC § 4911
- Treas. Reg. §§ 1.501(h)-1 thru 1.501(h)-3
- Treas. Reg. §§ 56.4911-1 thru 56.4911-10
- Publication 557, *Tax-Exempt Status for Your Organization.*

E. Other Applicable Laws and Regulations

Programs involving use of federal funds are governed by a wide variety of federal laws and regulations. These include but are not limited to:

- Restrictions on political activities at 18 U.S.C. §§ 595, 598, 600-603;
- The preservation requirements in the National Historic Preservation Act (16 U.S.C. § 470 et seq.) and the Archeological and Historic Preservation Act of I966 (16 U.S.C. § 469a-1 et seq.);
- Environmental requirements of the Clean Air Act (42 U.S.C. § 7401 et seq.);
- The non-pollution requirement of the Federal Water Pollution Control Provisions (33 U.S.C. § 1251 et seq.); and
- Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. § 7104).

III. VITA Grant Program Requirements (continued)

Certifications are required for VITA grant funding according to the "common rule" on non-procurement, debarment and suspension adopted by Department of Treasury at 31 CFR Part 19, Subpart F. This means you must certify that your organization and its director are not presently debarred or suspended from covered transactions by any federal agency. In addition, you must certify that within the three-year period before applying for a grant, your organization and director have not been convicted of or had a civil judgment rendered against them for fraud, theft, or certain other offenses; and have not had one or more public transactions terminated for cause or default. You must also certify that your organization and director are not presently criminally or civilly charged with certain offenses.

Additional certifications are required according to the government-wide requirements for a drug free workplace (Public Law 100-690, Title V, Subtitle D, 41 U.S.C. §§ 702-707), adopted by the Department of the Treasury at 31 CFR Part 19, Subpart F, and certification of civil rights compliance, as required by the civil rights laws specified earlier in this publication.

The Freedom of Information Act (FOIA) 5 U.S.C. § 552 provides public access to agency records unless protected from disclosure by certain exemptions or exclusions. Under this provision, all grant proposals will be made available to the public upon written request. Requests should be made to the local IRS Disclosure Office. For more information on FOIA and a list of Disclosure Offices, visit http://www.irs.gov/foia.

Certification forms are included in Appendix A of this publication.

F. Program Coordination

To facilitate the management of various program operations, you must designate a program coordinator to work with the IRS grant office and to work with the local relationship manager at the territory office. A program coordinator may be a volunteer or a member of your organization's professional staff. The program coordinator can be different for each level of interaction with the IRS, e.g., Grant Program Office, territory office, etc.

The program coordinator will be responsible for coordinating program activities within the geographic areas defined by IRS SPEC territory office boundaries.

The program coordinator will direct efforts of your VITA program to your particular targeted audience as stated in your VITA Grant application package including:

- Extending services to underserved populations in hardest-to-reach areas, both urban and non-urban;
- Increasing the capacity to file returns electronically;
- Heightening quality control;
- Enhancing training of volunteers; and
- Improving significantly the accuracy rate of returns prepared by VITA sites.

1. **Recruitment of Volunteers**

   Since you will be evaluated on your ability to efficiently serve your targeted audience while providing high quality assistance, selective recruitment of volunteers should be an important objective. In recruiting volunteers, you should consider the need for the following type of volunteers:

   - Volunteer program coordinator
   - Volunteer tax assistors
   - Volunteer ***site coordinators***
   - Volunteer quality reviewers
   - Volunteer screener (certified and non-certified)
   - Volunteer recruitment/publicity specialist
   - Volunteer training specialist
   - Volunteer instructor
   - Volunteer equipment procurement coordinator
   - Volunteer computer specialist
   - Volunteer interpreter
   - Volunteer e-file transmitter

Publication 1084, IRS Volunteer Site Coordinator 's Handbook provides a list of roles, tasks, and skills that each type of volunteer will need. Your volunteers will need to be familiar with the role that they play in the success of your program. The roles, tasks and skills provided in the Publication 1084 are basic, and you may want to add other tasks and skills for your program.

2. Volunteer Training, Testing, and Certification

As a grant recipient, you are responsible for training your volunteer network to provide tax assistance. The IRS offers training courses for your VITA volunteers. The required training courses include tax law training, electronic tax preparation software training, and site coordinator training. The IRS will provide train-the-trainer sessions for the grant recipient. The recipient will then be responsible for training the volunteers participating in the program. The name and telephone number of the IRS SPEC Territory Manager is provided to you when your organization is accepted into the VITA Grant Program so that you may make contact and arrange any necessary training.

Tax Law Certification — All volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns, and/or conduct quality return reviews must pass an IRS test and be certified annually based on the level of returns they are preparing, reviewing, etc. A certified volunteer is an individual who annually has successfully trained and passed an IRS test with a score of 80% or higher. Volunteers cannot engage in activities that involve answering tax law questions, instructing tax law, preparing or correcting tax returns, or conducting quality return reviews until they have completed their annual certification requirements. Volunteers cannot perform activities above their certification level (basic, intermediate, advanced, military, international). Volunteers assisting in roles that do not require tax law knowledge do not require certification. Every site must develop a process and guidelines to ensure that tax returns beyond the certification level of their volunteers are not completed at their site.

The two testing methods used to certify volunteers are:

a. IRS paper testing using the associated test with a retest option included in the printed Student Test Materials (Form 6744 -Test).
b. IRS electronic testing through Link & Learn Taxes (www.irs.gov/app/vita/index.jsp). Link & Learn Taxes includes a returning student course as an option for experienced volunteers.

Refer to Publication 1084, *IRS Volunteer Site Coordinator's Handbook* for additional information on volunteer testing.

3. Management of Volunteers

Once your volunteers have been recruited and trained, it is important that they are aware of and adhere to the VITA program requirements. As the grant recipient, it is your responsibility to ensure that volunteers:

a. Sign and follow the principles listed on Form 13615, Volunteer Agreement (Standards of Conduct – VITA/TCE Programs). This form is included in Appendix C.
b. Follow IRS quality site requirements for tax assistance (see Section III. F.8).
c. Follow the established grant recipient's procedures.
d. Adhere to IRS established protocol and not refer a taxpayer to a specific paid preparer if the volunteer assistor is unable to help the taxpayer. To prevent the endorsement of a particular paid preparer, the assistor may provide a list of local paid preparers to a client if the individual requires the assistance of a professional.

III. VITA Grant Program Requirements (continued)

4. Selection and Management of Tax Assistance Sites

You are responsible for selecting, establishing, and managing volunteer tax assistance sites. The primary consideration you should use in choosing sites should be where your targeted audience is located; the ***accessibility*** to this population; the location (consider locations where other VITA sites do not exist); and the availability of volunteers in that area. You must comply with the requirements of Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination based upon disability. Thus, non-discrimination on the basis of disability must be a significant consideration in site selections.

You should choose sites where there will be little or no charge for use of space. Libraries, community centers, schools, or your organization's location are excellent examples of space that can be obtained at little or no cost to you. In instances where there is a charge for use of space, refer to Appendix D, Exhibit 1 of this publication for allowable expenses. The availability of a telephone for use by volunteers to obtain technical tax law and TaxWise® software assistance from the IRS should be considered in your site selection. In addition, the availability of parking should be considered when selecting a site.

Publication 1084 provides guidelines to ensure that all sites operate in a consistent manner and includes steps to managing a model site, with special sections on quality tax preparation, service and site operation. This publication should be your primary reference tool.

5. E-Filing Returns

A valuable community service is performed when organizations and agencies band together to ensure all eligible taxpayers are aware of and take advantage of available free income tax assistance and electronic filing. E-filing of returns has many benefits for the taxpayer including; faster processing of the return, a greater accuracy rate, less correspondence with the IRS because of increased accuracy, and faster refunds compared to paper filers.

The IRS recognizes that each organization is at a different stage of instituting electronic filing into their tax assistance program and will offer the necessary guidance, assistance, and support along the way. You may be able to use your organization's existing computer equipment depending on whether it is compatible with the requirements of the tax preparation software. In addition, tax preparation and transmission software is also available from your IRS SPEC territory office for e-filing. However, minimum standards for e-file will be used to determine which organizations will be eligible for the software.

There are a number of important resources available to you regarding electronic filing information at volunteer sites. They include Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns; Revenue Procedure 2000-31, Requirements of Participants in the IRS e-file Program for Individual Income Tax Returns; Publication 3112, IRS e-file Application and Participation; and Publication 3189, Volunteer e-file Administrator Guide. These documents can be found on IRS' website (www.irs.gov) along with other important IRS e file information.

6. Securing an Electronic Filing Identification Number (EFIN)

To obtain an ***EFIN*** for your site, visit www.irs.gov and type in "e-services" in the key word search field. To assist in completing the online application for an EFIN, you may want to review Form 8633, *Application to Participate in the IRS e-file Program*. A separate EFIN must be requested for each physical location. Once your application is approved, you will be assigned an EFIN which will enable your site to e-file tax returns.

7. Guidelines for e-Filing

Publication 3189, Volunteer e-file Administrator's Guide provides important information regarding your e-file program. Included in this publication are:

III. VITA Grant Program Requirements (continued)

- Minimum operating system requirements for using the software provided by IRS
- EFIN application process
- TaxWise® software ordering
- Quick Alerts
- Signature methods
- Installation instructions for TaxWise® software
- Useful resources

Tax Preparation Software - The IRS provides free software to VITA program participants for the preparation and electronic filing of federal tax returns when sites expect to file 35 or more returns electronically. The current software provided is TaxWise® developed by CCH. The license agreement for this software allows the installation on multiple computers at each site. As a grant recipient, you are not required to use the IRS provided software. Although you may use alternative software for your operation, the software you choose must have the capability of capturing the ***Site Identification Number (SIDN)*** that is assigned to each site by IRS and the *Electronic Filing Identification Number (EFIN).* VITA grant funds may not be used to purchase tax preparation software. In addition, tax preparation software purchased may not be used to meet the matching funds requirement.

License Agreement

The license agreement between IRS and CCH (software developer) is a "site" **license agreement**. A site is defined as a physical location for purposes of the software license. Each site must have its own unique EFIN. A separate license must be acquired for each site at which the software will be used.

Additional Conditions to License Agreement

- The license agreement allows for software to be used from one physical location (EFIN).
- For TaxWise® desktop users' only one computer per EFIN may transmit. (Note: If the transmitting computer breaks, it may be replaced with another computer.)
- A military base is considered one physical location even if they have multiple tax centers on the base.
- An Indian Reservation with multiple tax sites is required to have a separate license for each tax site.
- A separate software license for each physical location accessing the software from a Local Area Network (LAN) is required.
- A college or university campus is considered one physical location; however, separate campuses or satellite campuses of the college or university require a separate software license.
- Site Coordinators/Transmission Coordinators (or other designees) may load the software on their individual personal computer for the purpose of transmitting returns for a location without a phone, modem, or Internet connection. Remember – TaxWise® desktop users may only use one computer for transmission.
- A physical location supported by one or more individuals requires only one software license.
- Any site meeting one of the exceptions provided below that use laptop computer(s) and transmission is centrally done from one computer, a single software license is required.
- The duplication of the installation CD to facilitate installation on multiple computers is permitted.

License Exception One: Base site with *ad-hoc* visits

A site serves as a base site but offers free tax preparation to taxpayers in underserved communities on an ad-hoc basis.

License Exception Two: One-day sites

A partner or coalition who operates a tax preparation site also offers free tax preparation services at a one or two day site.

III. VITA Grant Program Requirements (continued)

System Operational Requirements for the Software

TaxWise® (Desktop)	TaxWise® Online (TWO)
Intel® Pentium® III or higher processor	Intel® Pentium® III or higher processor
Windows XP Professional, Windows XP Home Edition, Windows 2000 Professional (latest Service Pack)	Windows XP Professional, Windows XP Home Edition, or Windows 2000 Professional (latest Service Pack)
128 MB of Ram	128 MB of Ram
1 GB of available hard drive space	Mouse
6X speed CD-ROM	Broadband Internet access
800X600 color monitor with 16-bit color video card	800X600 color monitor with 16-bit color video card
56K Modem connection or Internet access	Internet Explorer 7.0
Non-multifunction 100% HP compatible printer (for example, not a combination printer/copier/printer/fax)	Non-multifunction 100% HP compatible printer (for example, not a combination printer/copier/printer/fax)
Internet Explorer 7.0 when transmitting using the Internet	**Required Browser Settings:**
	Security Level: Medium
	JavaScript: enabled
	Download files: enabled

8. Quality Control Requirements for Tax Assistance

A measure of the effectiveness of program operations is the quality of service provided. Given the complexity of the federal tax laws, it is important to monitor the accuracy and completeness of services being provided. All volunteers have the responsibility to provide quality service and to uphold ethical standards. Standards of conduct have been developed and are included as part of the volunteer certification process.

Volunteers should assist only with returns, supporting schedules, and forms for which they have been trained. Taxpayers with difficult returns or returns presenting issues beyond the volunteer's training and/or experience should be advised to seek assistance from a paid preparer.

As a grant recipient, you should institute an on-site quality review process and conduct quality reviews or site reviews of those sites affiliated with your volunteer organization. Documentation of issues identified and corrective actions should be maintained for inclusion in the VITA Grant year-end program narrative.

Volunteer site reviews help to ensure consistency of operations and accuracy of return preparation. The partnering organization should establish a schedule to visit the sites in their areas using a standardized approach (frequency of review, conducting reviews, and performing follow-up reviews). Site review guidelines can be obtained through your SPEC territory office as well as Form 6729, *Volunteer Tax Preparation Visitation Report*. If your site is reviewed by an IRS SPEC employee, Form 6729, is used to conduct the site review; and Form 6729C, *Quality Return Review Sheet,* is used to review completed returns. A copy of the completed Form 6729 and 6729C should be shared with the site coordinator at the conclusion of the review.

As a quality control measure, volunteer assistors should be provided with an IRS toll-free number for obtaining answers to technical questions. This telephone number can be found in the volunteer training materials or can be obtained from the IRS SPEC Territory Manager.

III. VITA Grant Program Requirements (continued)

A return is accurate when the tax law is applied correctly and the return is free from error based on the taxpayer interview and all supporting documentation. There are nine practices to ensure taxpayers visiting VITA sites receive quality service and accurate return preparation. These nine practices are considered **"Quality Site Requirements."** They are:

1. All volunteers who answer tax law questions, instruct tax law, prepare tax returns and/or conduct quality reviews of tax returns must be certified annually on current tax law by passing an IRS test with a score of 80% or higher.

2. All sites must use an intake and interview process. This process must include correctly using an approved intake and interview sheet for every return prepared.

   The process used will include an interview with the taxpayer while using an intake sheet to ensure the accurate information has been secured from the taxpayer. The intake and interview process must ask the questions listed on Form 13614, Intake and Interview Sheet, or similar questions that ask for the same information. A copy of Form 13614 is included within this package in Appendix C.

   The intake and interview process should include:

   a. Asking the taxpayer if they were uncertain about any responses;
   b. Explaining to the taxpayer the tax preparation process and encouraging them to ask questions throughout the interview process; and
   c. Asking probing questions to ensure that complete information is gathered.

3. All sites must have the following reference materials available for use by every volunteer return preparer and quality reviewer and preferably at each workstation:

   - Publication 4012, *Volunteer Resource Guide*
   - Publication 17, *Your Federal Income Tax for Individuals*

   Ensure that sufficient tax forms and supplies are available and properly used by volunteers. Publication 3189, *Volunteer e-file Administrator Guide*, must be available as a resource tool at all e-file sites.

4. Title VI of the Civil Rights Act of 1964 information must be displayed at the site or provided to the taxpayer. Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer, even if a return is not completed. This information may either be displayed at the site by posting Publication 4053, *Your Civil Rights are Protected*, or by providing the taxpayer with Publication 730, *Important Tax Records*, envelope (or partner-developed envelope) or Publication 4481, *Your Civil Rights are Protected*, stuffer.

III. VITA Grant Program Requirements (continued)

5. Privacy, confidentiality, and security guidelines must be followed. Publication 4299, *Privacy and Confidentiality – A Public Trust*, serves as the central document for providing guidance covering privacy, confidentiality, and security of information at the VITA site. Publication 4299 provides guidance on protecting the privacy of taxpayers, volunteers and partners. The five key principles of the document are:

   - Partners and volunteers must keep confidential the information provided for tax return preparation.
   - Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after the filing season.
   - Partners with a need to retain and use the information (for purposes other than the preparation of current year tax returns) must provide written notice to taxpayers outlining what information will be retained, for how long, how the information will be used, and that it will be protected. Taxpayers must be allowed to decline this use of their information.
   - Partners and volunteers who use IRS loaned equipment must delete taxpayer information after filing season tax return preparation activities are completed.
   - Partners and site coordinators must keep confidential any personal volunteer information provided.

6. All sites must use a quality review process, which includes a 100% review of all returns. This process must include correctly completing an approved quality review sheet (Form 8158) for every return.

   A quality review process at each site must be used to confirm the tax law was correctly applied and the return is free from error based on the interview of the taxpayer and the available supporting documents. The most desirable process is the ***designated quality review***. This method is designed to have a certified volunteer complete a review of each return. The quality review process can also be conducted by way of a ***self review*** or ***peer review***.

   A quality review process at each site should contain the following critical components for an effective and thorough quality review of the tax returns:
   - The taxpayer should participate in the quality review process;
   - The quality reviewer is required to use a standardized checklist, Form 8158, *Quality Review Checklist*. A copy of Form 8158 is included within this package in Appendix C; and
   - The quality reviewer is required to use the available source documents to confirm identity, income, expenses, and credits on the return.

7. All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.

   Timely filed or delivery of returns must include:
   - Retrieving e-file acknowledgements timely (preferred within 48 hours of transmission);
   - Promptly working e-file rejects that can be corrected by the volunteer;
   - Timely notifying taxpayers (within 24 hours) if rejects cannot be corrected;
   - Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns); and
   - Promptly notifying taxpayers if any other problems are identified with return processing;

8. The correct Site Identification Number (SIDN) is shown on all returns prepared.

   E-file administrators should set up computer defaults to ensure the correct SIDN automatically appears on the tax return. Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for information on setting defaults. Volunteers should enter the correct SIDN on each paper return and use the ***overprint form*** with the bold format indicated in the paid preparer's section. If a tax form without the overprint in bold format is used, enter the correct SIDN in the space provided for the preparer's SSN/PTIN field in the paid preparer's section.

III. VITA Grant Program Requirements (continued)

9. The correct Electronic Filing Identification Number (EFIN) is used.

   Form 8633, *Application to Participate in the IRS e-file Program*, must be completed to obtain an EFIN for a site. A separate EFIN must be requested for each physical location. E-file administrators should set up computer defaults to ensure the correct EFIN automatically appears on the tax return. Please refer to Publication 3189, *Volunteer e-file Administrator Guide*, for further EFIN procedures.

   The IRS developed Quality Site Requirements to ensure consistent operation of sites. Each taxpayer using the services offered through the VITA program should be confident they are receiving accurate return preparation and quality service. The Quality Site Requirements are designed to ensure consistent operational processes so that our mutual objectives are met in providing accurate return preparation and quality service. All volunteer tax preparation sites in the VITA program must adhere to these requirements.

Note: The forms included in Appendix C may not be the most current revision. Please visit www.irs.gov for the most current revision.

9. Publicity

You are responsible for publicizing the VITA program so that information about it reaches your targeted audience. Plans for publicity should be made well in advance of the dates assistance is to be offered. All publicity must mention that tax assistance is offered free of charge.

10. Privacy and Confidentiality – A Public Trust

One foundational principle common at all the sites is ensuring that public trust is protected and confidentiality is guaranteed. Taxpayers utilizing volunteer program services provide personal information to the volunteers, such as names, addresses, social security numbers, birth dates, and bank account information. Therefore, volunteers must keep the information confidential and protect it from unauthorized individuals and misuse.

In an ongoing effort to provide guidance to our partners and their volunteers about protecting the information provided for return preparation, the IRS developed Publication 4299, *Privacy and Confidentiality – A Public Trust*. This document incorporates the key principles necessary to ensure taxpayer and volunteer information is kept private and confidential. Please refer to Section III. F.8 for the five key principles.

Publication 4299 outlines your responsibilities for educating your volunteers to ensure taxpayer information is always protected. It is important that this information be communicated to all of your volunteers.

Included with this document is a Form 13533, *Sponsor Agreement*. You will be asked to sign this agreement if you are awarded VITA grant funds. By signing, you agree to ensure volunteers participating in the VITA program are aware of the Standards of Conduct and the privacy and confidentiality key principles .

Also included in the Publication 4299 is a sample notice that may be used if you choose to retain taxpayer information. It is only a sample and can be modified to fit your particular situation. The final notice must include the information that will be retained, the period for which it will be retained, the purpose for which it will be used, and that it will be protected. It must allow the customers the option of refusing this retention and use of their data. In addition, Publication 4557, *Safeguarding Taxpayer Information – A Guide for your Business*, provides information to assist you in assessing your operations.

III. VITA Grant Program Requirements (continued)

11. VITA Program Administrative Requirements

As a grant recipient, it is imperative that you operate within the established guidelines of the VITA program as well as the guidelines and requirements of the VITA Grant Program. Administrative requirements include but are not limited to the following:

a. Provide the IRS SPEC Grant Program Office with a signed Form 13533, *Sponsor Agreement,* to acknowledge receipt and understanding of your responsibilities for protecting taxpayer information. This form can be found in Appendix B.

b. Submit Form 13715, *SPEC Volunteer Site Information Sheet,* to the local IRS SPEC territory office. This information is transferred to an IRS data base and is subsequently used to inform the public of the site location, hours of operation, and other pertinent information.

c. Provide the local IRS SPEC territory office with a list of all volunteers working at VITA sites along with the dates that the volunteers received certification and their level of training recorded on Form 13206, *Volunteer Assistance Summary Report*.

d. Monitor the quality and technical proficiency of your volunteers on an on-going basis.

e. Conduct meetings, issue newsletters, and establish other means of communications to share tax law and other administrative information with your volunteers. Keep this information so that you can include it in your VITA Grant year-end program narrative.

f. Conduct site reviews and return reviews to ensure sites are operating in accordance with the IRS and your established procedures. Please maintain all review information for the year-end report. You may also share them with the territory office.

g. Ensure appropriate record keeping is in place for completing all grant reporting forms (interim and year-end) and for use in completing the year-end program narrative.

All forms referenced in this section (with the exception of Form 13533) can be found in Appendix C. Additional information pertaining to the VITA Program administrative requirements can be found in Publication 1084, *IRS Volunteer Site Coordinator's Handbook*.

G. Operational Requirements

1. Accessing VITA Grant Funds

Once a proposal has been accepted, and all appropriate documents have been signed by the IRS and the responsible official for the recipient organization, the IRS will allow a portion of the grant amount awarded as an advance payment. You are required to request financial payments through the Department of Health and Human Services (HHS) Payment Management System (PMS). The PMS System is internet based. If you do not have access to the Internet, alternative arrangements can be made with HHS. Also, you can obtain internet access at the library.

The PMS has an on-line tutorial for those who require assistance. Also, HHS will provide a welcome package that explains the system and identifies the PMS contact person once accepted into the VITA Grant Program.

The HHS website is www.dpm.psc.gov. This on-line payment system enables you to transmit a request for federal funds to the PMS within minutes. Once the payment is processed and approved, funds are direct deposited into your bank account and are generally available the next business day. Funds requested should only be used for immediate disbursement needs. This means you should request payments as you would write your checks or otherwise disburse funds.

2. Management of Funds

Maintaining funds in FDIC insured bank

You must maintain advances of federal grant funds in interest-bearing accounts of a bank with Federal Deposit Insurance Corporation (FDIC) insurance coverage and the balance exceeding the FDIC coverage must be collaterally secured unless:

III. VITA Grant Program Requirements (continued)

- You receive less than $120,000 in federal awards per year.
- The best available interest-bearing account would not be expected to earn interest in excess of $250 per year on federal cash balances or require an average or minimum balance so high that it would not be feasible.
- The depository would require an average or minimum balance so high that an interest-bearing account would not be feasible given the ***grantee's*** expected federal and non-federal cash resources.
- You must remit to the IRS any interest earned on advances of federal grant funds in excess of $250 per year. Remittance of the interest in excess of the $250 must be done annually. However, you may keep interest earned on all advances of federal grant funds of $250 or less per fiscal year.

Any changes to the above procedures must be approved in writing by the Grant Program Office.

Other expectations of grantees

- VITA Program Grantees will be subject to financial reviews and therefore are subject to the following expectations:
  a. Manage and spend funds in a manner that is deemed appropriate and reasonable.
  b. File Form 13979 (VITA Grant Program Interim/Year End Budget Report) in a timely manner. The interim report must be submitted to the Grant Program Office by April 30th. The year-end report must be submitted to the Grant Program Office by September 30th. See section III.H. for additional information
  c. Have a record keeping system in place to support all information reported on Form 13979, *VITA Grant Program Interim/Year End Budget Report*.
  d. Maintain receipts to support reported expenses.
    - Grantees are expected to immediately refund any unspent funds that the IRS advanced or paid for the program.
    - If grantees do not expect to use the entire grant award, they must contact the Grant Program Office as soon as possible to arrange for release of the VITA grant funds.
    - Grantees are expected to prepare and submit quarterly on-line PSC 272 reports to the PMS on a timely basis.

3. Allowable and Unallowable Uses of VITA Grant Funds

VITA Grant funds can be used to cover expenses of operating a VITA tax preparation program as long as the expenses are ordinary and necessary for the operation of the program. VITA Grant funds are limited to the amount of the total award specified in the award notification. Expenses are only allowable if they are reasonable expenses or costs that would not have been incurred but for the program **(in accordance with the OMB Cost Principles Circulars)**. Additionally, costs associated with refund anticipation loans are not allowable expenses. For a listing of allowable and unallowable expenses, see Appendix D, Exhibit I. This listing is not all inclusive. Contact the Grant Program Office for expenditures not listed to determine if they are allowable.

4. Audits

Circular A-133 describes the audit requirements applicable to grantees. **If you expend less than $500,000 a year in <u>total</u> federal awards, no audit requirements are applicable**. Total federal awards includes all sources of federal funding, not just the funds received from IRS in support of VITA. If you expend $500,000 or more a year in federal awards, you must provide the IRS with a copy of the results of an audit performed in compliance with OMB Circular A-133. You must arrange for an audit by an independent auditor in accordance with the Government Auditing Standards developed by the Comptroller General of the United States. The costs of audits performed in compliance with OMB Circular A-133 are allowable.

An audit under OMB Circular A-133 is organization-wide. The auditor must determine whether:

- Your financial statements are a fair representation of your financial position and the results of your operations in accordance with generally accepted accounting principles;
- You have an internal control structure to provide reasonable assurance that you are managing federal awards in compliance with applicable laws and regulations, and controls that ensure compliance with the laws and regulations that could have a material impact on the financial statements; and
- You have complied with laws and regulations that may have a direct and material effect on your financial statement amounts and on each major federal program.

Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the final report for the grant cycle, subject to certain exceptions set forth in OMB Circular A-110.

III. VITA Grant Program Requirements (continued)

H. Financial and Management Reporting Requirements

The Grant Program Office (GPO) requires the submission of two reports during the grant cycle – an interim report and a year-end or annual report.

All reports should be submitted to the following address:

Internal Revenue Service
Grant Program Office
401 W. Peachtree Street NW
Stop 420-D
Atlanta, GA 30308

Failure to timely submit required reports to the GPO may result in freezing of funds or termination of the grant. Under unusual circumstances, grantees may request an extension of time to submit the interim or year-end report. The request must be submitted in writing to the GPO and approval received prior to the due date of the report.

Note: Interim and Annual Reports (including the report forms contained in Appendix B) are subject to the Freedom of Information Act (FOIA). The GPO will release these reports after appropriate redaction when an FOIA request is received.

1. Interim Report
The interim report must be submitted to the GPO by April 30th.

- Form 13979, *VITA Grant Program Interim/Year-End Budget Report*. The interim report covers the period October 1 through March 31 and consists of interim financial data reflecting funds expended to date.
- A financial narrative statement should be attached to explain how the remainder of the grant funds awarded is expected to be used and to address any items listed on Form 13979 needing clarification.

If the grantee has not drawn down all of its awarded grant funds by the time the interim financial report is due, the grantee must indicate in the narrative statement whether it will draw down the remainder of its grant by June 30th. The grantee must also state whether it expects to be de-obligating funds and if so, how much. If a grantee does not expect to use its entire grant, they must contact the GPO as soon as possible to arrange for a formal release of VITA grant funds.

2. Year-End Report
The year-end report must be submitted to the GPO by September 30th. The report covers the entire grant period (October 1 through June 30) and consists of year-end financial reports, business results report, and a year-end program narrative. Failure to submit the required year-end reports and narrative will result in non-consideration for future VITA Grant awards.

Year-end reports must contain the following information:

- A completed Standard Form 269, *Financial Status Report* (Long Form), for the period October 1 through June 30;
- A completed Form 13979, VITA Grant Program Interim/Year End Budget Report, with a breakdown of actual expenses incurred during the grant period;
- A completed Form 13980, Business Results - VITA Grant Program Year End; and
- A year-end program narrative.

3. Year-End Program Narrative
A year-end program narrative is required to be provided when submitting the final report Form 13980. The narrative comments must be typed, double spaced, and numbered to correspond with the following paragraphs.

III. VITA Grant Program Requirements (continued)

a. *Implementation of the VITA Program* — Describe the strategy for monitoring and evaluating the overall effectiveness of the program and results achieved. Include how success is defined and measured. In addition, describe the overall approach taken to implement and operate the VITA program and the steps taken to ensure compliance with the Quality Site Requirements. Describe activities used to increase electronic return preparation to underserved targeted populations. If targeting a Limited English Proficient (LEP) population, indicate if Hispanic, Chinese, etc.

b. *VITA Program Publicity* — Specify the messages, methods, materials, and channels (media, posters, web site, etc.) utilized. Include examples of publicity such as flyers, brochures, posters, and newsletters distributed. Identify unique services provided to underserved populations, e.g., interpreters for hearing impaired or LEP taxpayers and special Individual Taxpayer Identification Number (ITIN) event days.

c. *Return Preparation* — Identify tools used to determine production. Explain method used to track targeted populations served. State whether established goals were met and if goals were not met the reasons why. The following information should be reported on Form 13980:

1. Total number of individual federal tax returns prepared (paper and e-filed);
2. Total number of e-filed returns;
3. Total number of paper returns; and
4. Total returns prepared for the underserved populations for each targeted segment.
5. Total refunds and total EITC dollars for total returns prepared.

d. *Site Information* — Provide a list with the SIDN and EFIN for all ***established sites*** and include the city, street address, zip code, and county. Include days and hours of operation. If site provides ad hoc assistance, identify geographic locations, number of days and hours, and specific populations targeted served. On Form 13980, report:

1. Total number of volunteers participating in the program;
2. Total number of volunteer hours; and
3. Total count of non-certified volunteers.

e. *Volunteer Training* — Describe how tax law and software training for volunteers was provided and specifically address the following:.

1. Total number of certified volunteers and certification levels on Form 13980.
2. Training delivery method, e.g., classroom, online, self-study.
3. Total training hours per volunteer.
4. Timeframe for classroom training.
5. Resources used in addition to IRS materials, if any. Provide samples if available or detailed description.
6. Specialized training for screeners, quality reviewers, electronic return originator, site coordinators, return preparers, etc. beyond IRS provided resources.
7. Qualifications of instructors with respect to tax law and/or e-file processes. Instructor certification levels.
8. Mentoring program for new volunteers.
9. Method of delivery for mandatory site coordinator training (IRS classroom, Link & Learn Taxes or other).
10. Method used to obtain student satisfaction feedback and steps taken to enhance training.

f. *Quality Control* — Describe procedures and processes developed to improve the quality of your VITA site operations and the accuracy of returns prepared. Identify specific problematic areas, e.g., high reject percentage rates, and corrective measures taken. Provide copies of any enhanced procedures/forms beyond IRS requirements, e.g., Form 8158, *Quality Review Sheet*, Form 13614, *Intake and Interview Sheet*. Address any documented reviews conducted to evaluate return accuracy and provide corrective actions taken to overcome identified trends or issues. For each established site and ***ad hoc site***, explain the process used to quality review returns. On Form 13980 indicate whether designated or peer review is used for each site. Describe steps taken to ensure taxpayer privacy and to maintain the confidentiality of prepared tax returns as outlined in Publication 4299, Privacy and Confidentiality – A Public Trust.

III. VITA Grant Program Requirements (continued)

g. *Sustainability and Growth* — Describe efforts taken and results attained for the following:

1. Customer satisfaction surveys used to solicit feedback on services provided.
2. Partner participation including any newly established partnerships with government (municipal, county, state), non-profit and private organizations. Include resources contributed by each partner.
3. Volunteer recruitment and retention.
4. Matching funds secured over and above the initial matching fund.
5. Increased e-file capacity, e.g., additional sites established, increased days and hours of free tax preparation service, additional volunteers and/or additional computers used.

I. Withdrawing from the VITA Grant Program

An application may be withdrawn at any time during the application process or prior to the time the grant is awarded. If a grant recipient finds it necessary to withdraw from the VITA Grant Program after the award, the grant recipient must immediately return any unexpended monies received from the IRS. ***All withdrawals from the VITA Grant Program must be in writing.***

J. Close-Out Procedures

If a financial review is required and has not been completed before the closeout of the grant, the IRS retains the right to recover from you any costs that are disallowed to you when a financial review is performed. Once all the applicable administrative actions and all the required work of the grant have been completed, you are expected to immediately refund any unspent funds that were advanced or paid to you for the program.

K. VITA Grant and Program Effectiveness

The results of the VITA Grant Program will be closely scrutinized and will be one of the determining factors regarding continuation of the grant funding. The following approach will be utilized to determine the effectiveness of the program.

1. VITA Grant Recipients – Grant recipients will be evaluated on how well they delivered on the plan submitted with their application (or subsequently revised if the total amount of funds requested were not awarded) to determine grant recipient effectiveness. This will include adherence to financial standards of the program and timeliness of submission of interim and year-end reports. The year-end program report narrative and Forms 13979 and 13980 will be compared to the initial information submitted with the application (narrative and Forms 13977 and 13978).

2. VITA Grant Program – Results from all grant recipients will be compared to the performance of VITA partners not receiving the grant to determine overall program effectiveness. Specific items measured will include:
   a. Federal returns prepared for low-income
   b. Federal returns electronically filed for low-income
   c. Federal returns electronically filed as percent of total returns filed
   d. Quality site review results
   e. Quality return review results

3. Financial Management – Use of funds by grant recipients and overall disbursement of funds awarded will be evaluated to determine financial management effectiveness.
   a. Funds spent as percent of funds awarded
   b. Awarded funds appropriately used as percent of funds spent
   c. Payment management accounts closed.

IV. VITA Grant Program Office

A. General Responsibilities

The VITA Grant Program Office will assist grant recipients in various ways including:

- Furthering the grant recipient's understanding of the VITA Grant Program and their roles and responsibilities as a grantee;
- Assisting with the placement of VITA Grant Program materials in IRS offices;
- Answering questions from potential VITA Grant applicants;
- Coordinating meetings between IRS officials and VITA Grant recipients;
- Providing technical assistance, suggestions, recommendations, and guidance regarding program requirements;
- Coordinating and making periodic on-site assistance visits; and
- Providing an annual orientation conference for VITA Grant recipients.

B. On-Site Assistance Visits

Periodically, the VITA Grant Program Office, local territory office, and the Treasury Inspector General for Tax Administration may perform on-site assistance visits to selected grant recipients. Site assistance visits are a means of providing reliable information to ensure grant funds are being used appropriately and effectively and that the grant recipient is complying with the terms and conditions of the grant agreement and program guidelines. These visits provide an opportunity to share information about technical issues and identify areas where services can be improved. Site assistance visits also provide an opportunity for grant recipients to ask questions and share information about problems they may be encountering and to identify best practices that can be shared with other grant recipients.

During site assistance visits the review process may include reviews of intake procedures, system for capturing services provided; communication and publicity plans; demographics/population information; and case statistics and analysis. Prior to an assistance visit from the VITA Grant Program Office, the grant recipient will receive a list of items and topics to be reviewed. Additional items may be requested during or after the assistance visit. This list may be derived from the standards for site operation as well as the grant program requirements.

A site assistance visit from the VITA Grant Program Office will begin with an opening conference with the grant recipient/site coordinator to discuss the purpose of the visit and the items to be covered. A site assistance visit generally closes with a conference discussing the results of the visit. The grant recipient will receive a written report of the visit, including any items requiring corrective action, within 15 days of the visit.

C. Financial Reviews

All VITA Grant recipients are subject to a financial review by the IRS. The financial review is conducted to ensure grant recipients are adhering to VITA Grant program requirements and are following generally accepted accounting principles for proper management of federally appropriated grant funds. Prior to this review, grant recipients will be provided with a letter outlining the review requirements.

V. Completion and Submission of VITA Grant Application

A. VITA Grant Program Application Contents

1. General

It is very important that the VITA Grant Program application contain all required information, forms, and certifications. A copy of the standard forms and certifications are included in Appendices A and B of this publication. The application must include the following narratives:

- Background Narrative (Limited to 10 pages, double spaced, Arial font 12)
- Proposed Program Plan Narrative (Limited to 15 pages, double spaced, Arial font 12)

The application must also include:

- Certification of Assurance Concerning Civil Rights Compliance and narrative addressing items in Section III.C of this publication
- Standard Form LLL, Disclosure of Lobbying Activities
- Standard Form 424B, Assurances – Non-Construction Programs
- Certification Regarding Debarment, Suspension and Other Responsibility Matters Primary Covered Transactions
- Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion Lower-Tier Covered Transactions
- Certification Regarding Government-wide Requirements for Drug-Free Workplace (Grants)
- Standard Form 424, *Application for Federal Assistance*
- Form 13977, *VITA Grant Program Budget Plan*
- Form 13978, *Projected Operations – VITA Grant Program Application Plan*
- Copy of determination letter issued by IRS recognizing organization as exempt under IRC Section 501(c) (if applicable)
- Copy of letter of academic accreditation for college, university or other institution of higher learning (if applicable)
- Letter submitted by agency or government head on its official stationery indicating it is a government entity (if applicable)
- Matching funds commitment letter(s)
- CD with the complete application saved in PDF

Tips for completing and submitting the VITA Grant application package can be found in Appendix D, Exhibit III.

2. Background Narrative

This section is designed to solicit information concerning your qualifications. The information you provide here and in your proposed program plan will be used to evaluate your organization's potential to achieve the objectives of the VITA Grant Program as reflected in the "Introduction" of this publication. Please provide specific responses to the required items listed below and provide enough detail so that your qualifications can be fully considered. Keep your comments concise and relevant. Begin each response by annotating the number and letter that corresponds to the appropriate item below.

a. Describe your prior experience working with underserved populations and/or coordinating and operating an IRS volunteer return preparation program for low income taxpayers.
b. Provide the number of years your organization has coordinated and operated an IRS volunteer return preparation program.
c. Document any efforts your organization has focused on in the past regarding underserved populations and hard to reach areas. Be specific regarding the populations and areas targeted. Provide the total number of federal income tax returns your organization has e-filed for the underserved populations (include source of information).

d. Provide for the three most recent years that your organization has been involved in the volunteer return preparation program, an itemized list of the following for each year (include source of your information):
   1. Total federal returns prepared;
   2. Number of federal e-filed returns;
   3. Percentage of federal returns e-filed overall;
   4. Electronic Filing Identification Number (EFIN) and Site Identification Number (SIDN) used at all sites operated for each year; and
   5. Number of volunteers.

e. Describe efforts used to focus on quality of site operations and accuracy of returns prepared.

f. Describe your organization's ability to properly utilize and account for program funds. Include examples of experience in managing federal grants, if any, and a description of the organization's existing accounting system and accounting support staff. Include copies of relevant internal procedures and other pertinent information. Specifically describe the following:
   1. Accounting procedures;
   2. Method for allocating allowable expenses and matching funds between qualifying and non-qualifying activities, if applicable;
   3. Procedures that will be used for proper cost allocation for VITA Grant Program funds if the organization seeks to operate a VITA program in conjunction with a Low Income Tax Clinic or a Tax Counseling for the Elderly Program; and
   4. Internal controls.

3. Proposed Program Plan Narrative

This section is designed to solicit information concerning your proposed tax preparation assistance program and the methods and procedures you plan to use in implementing the program. Complete Form 13978, *Projected Operations – VITA Grant Program Application Plan*, and submit it along with your response to the statements below. Begin each response by annotating the number and letter that corresponds to the appropriate item. The language used in your proposed program plan should not only describe what has been done in the past or existing programs, but you should also indicate what type of assistance you plan to provide if a grant is awarded to your organization.

a. Provide a description of your program standards in the following areas:
   1. The qualifications of the staff, funded or unfunded, that will support this program;
   2. Education level, Volunteer Return Preparation Program experience, relevant training, and ***cultural competency*** as it relates to the underserved target population;
   3. Time devoted to the program by the staff; and
   4. Roles and responsibilities of the staff (staff should be those who are directly involved with the VITA program).

b. Provide a copy of your training plan. Plan should include, but is not limited to, an estimate of the total training hours per volunteer, training delivery method, and qualifications of instructors with regards to tax law and/or e-file processes. Please discuss:
   1. Method that will be used to train the volunteers.
   2. Your curriculum for training:
      - Tax return preparers
      - Site coordinators
      - Electronic Return Originators
      - Screeners
      - Quality reviewers
      - IT Support
      - Other specialized training beyond IRS resources

V. Completion and Submission of VITA Grant Application (continued)

c. Discuss your publicity plan. Be sure to address:
   1. The timeline for marketing your tax preparation program to the underserved community.
   2. The messages, methods, materials, and channels (media, posters, web site, etc.) to be used to reach the underserved populations and hard to reach areas you will target.
   3. Any services being provided for special populations, e.g. interpreters for hearing impaired.
d. Describe your ***infrastructure***. Be sure to:
   1. Document your organization's current access to computers with capacity to e-file returns, printers, space, supplies, and the internet.
   2. Document your organization's policy on disposal of assets purchased with grant funds. Provide a copy of your organization's by-laws.
   3. Explain your plans for storing computers and printers (after filing season) purchased with grant funds.
   4. Provide a plan on how grant funds will be distributed if applying on behalf of a coalition. Identify each partner and amount of funding each will receive.
   5. Document your strategy for recruiting and retaining volunteers.
e. Address privacy and confidentiality issues. Be sure to:
   1. Describe plans to ensure taxpayer privacy, confidentiality, and protection of taxpayer information prepared as outlined in Publication 4299, *Privacy and Confidentiality-A Public Trust.*
   2. Describe plans to safeguard hardware used for tax return preparation activities.
f. Describe your plans to focus on extending services to underserved populations (urban and non-urban) and hard to reach areas. Innovative service delivery methods used to maximize reach and impact will be viewed favorably. Be sure to provide the following items.
   1. Provide a description of the underserved population, underserved geographic area, and/or hard to reach area your program will target. In addition, describe your organization's rationale for choosing the underserved population, underserved area, and/or hard to reach area on which your program will focus.
   2. Provide an estimate of the number of ***established*** and ***proposed sites*** where services will be offered. Include a listing of site location(s), days of operation, and hours of operation and ***accessibility*** of tax sites where services will be offered. Specifically identify any ***sites*** serving outlying area or special-needs populations. Include the street address, city, zip code and county for each site.
   3. Provide demographic information regarding the underserved targeted population for new sites being proposed and explanations on why sites are needed in the areas identified.
   4. Provide the number of federal income tax returns you project to prepare and e-file and your strategy for achieving this goal.
g. Describe your ability to partner or collaborate with multiple organizations. Address the following:
   1. Describe your organization's mission as it relates to low income individuals and families. In addition, include a full explanation of your agency's affiliation with organizations such as schools, governmental bodies, or other non-profit community based organizations.
   2. Describe your role if you are a lead organization filing this application on behalf of a ***coalition***, list all coalition partners including organization names, primary contact person for each organization, and contact telephone numbers.
   3. Describe the roles and responsibilities of each collaborating organization, resources contributed by each partner, and the capacity of each to participate in the program.
   4. Describe your plan for collaborating with needed government (municipal, county, and state governments), non-profit, and private organizations in administering the program.
   5. Describe your process for recruiting additional partners throughout the ***project period.***

h. Document your organization's plans for sustaining and growing your program long term. This section of the narrative should include but is not limited to your:
   1. Strategies for increasing e-file capacity;
   2. Strategies for securing additional matching funds;
   3. Strategies for targeting underserved populations;
   4. Strategies for recruiting and retaining volunteers; and
   5. Efforts to partner with community organizations, etc.

i. Focus on the processes and procedures you have in place to enhance the quality of site operations and accuracy of returns prepared.
   1. Describe the processes and procedures you will have in place to enhance the quality of your VITA site operations and the accuracy of returns prepared, including those above and beyond IRS requirements.
   2. Describe any documented reviews planned to evaluate the accuracy of returns prepared.
   3. Describe planned actions to overcome any identified deficiencies.

j. Focus on processes and procedures in place to measure the overall effectiveness of your VITA program and results achieved. Address the following elements.
   1. Identify your program goals and objectives for the award year. "Your program goals" mean goals you have that are over and above the VITA Grant objectives referenced in the 'Introduction'. Goals should be specific and measurable.
   2. Provide a description of how you plan to measure success in achieving the VITA Grant Program objectives. See "Grant and Program Effectiveness" Section III.K.
   3. Provide a description of how you plan to measure your program goals (any goals you have over and above the VITA Grant Program objectives).
   4. Describe the infrastructure you have in place to capture the data, measure results, and provide reports.

B. VITA Grant Application Assembly

It is very important that the VITA Grant Program application be assembled correctly. **An improperly assembled or incomplete application will cause a delay in processing and may result in rejection of the application.** A checklist is provided in Appendix B to assist in assembling the package in the correct order. Note: Form 13981, VITA Grant Agreement, is included in Appendix B, and is for information only. This form is not required to be submitted with your package. Once a grant has been awarded, the grant recipient will receive a completed Form 13981 to sign and indicate acceptance of the award.

C. Submission of Application

Only applications received by September 2nd will be considered. Applicants should ensure the application and supporting documents are received by the Grant Program Office before the deadline. Electronic submission through GRANTS.GOV will guarantee consideration as long as the submission is on or before September 2nd. To submit an electronic application, go to www.GRANTS.GOV. This is the official site for all federal grant opportunities. The funding number for the VITA Grant is: TREAS-GRANTS-052008-001. This web site offers tutorials for setting up an account and to apply for grants.

For applications submitted outside of the GRANTS.GOV system, send the original application and one copy to the address below. Sign all documents (application, certifications, etc) in **blue ink**. Include a CD containing all documents in your application package. The files on the CD should be saved as a ***Portable Document Format*** (PDF). There are a number of conversion programs available to you, many free of charge. A list can be found in Appendix D, Exhibit II.

Internal Revenue Service
Attn: Grant Program Office
401 West Peachtree Street, NW, Stop 420-D
Atlanta, GA 30308

V. Completion and Submission of VITA Grant Application (continued)

Other options for submission include:

U.S. Postal Service – The complete application must be delivered to the above address by the deadline. A postmark is not sufficient for consideration as timely submitted.

Courier Delivery – Courier delivery must be made between the hours of 8:00 a.m. and 4:00 p.m., EST, Monday through Friday, except for federal holidays. Courier delivered applications will not be accepted at any other time or by any other office.

Applicants should strongly consider using receipt confirmation services especially when submissions are close to the deadline.

VI. Selection and Award of VITA Grant Recipients

Through the selection and award decision-making process, the IRS will seek to implement Congressional intent to provide matching grants to VITA programs that extend services to underserved populations and hardest-to-reach areas, both urban and non-urban, increase the capacity to file returns electronically, heighten quality control, enhance training of volunteers, and significantly improve the accuracy rate of returns prepared by VITA sites. The IRS will award grants with a project period of October through June to grant applicants evaluated under this application cycle's selection and award process.

All applications will undergo a preliminary eligibility screening. Applications that do not meet all eligibility screening criteria will be eliminated from the award process. Applications that pass the eligibility screening will then be evaluated based on their Technical Merit, Amount of Funding Requested, and Other Considerations.

A. Eligibility Screening

Applications will go through an application screening process to insure all eligibility criteria have been duly met by each applicant. The following items are required to meet the initial eligibility requirements for the VITA Grant program:

1. Applicant is classified as one of the following types of entities:
   - A private or public non-profit organization that qualifies for tax exemption under Section 501 of the Internal Revenue Code including but not limited to educational institutions, faith based and community organizations and provides a copy of the determination letter issued by IRS recognizing the organization as exempt under IRS Section 501(c) or copy of letter of academic accreditation for college, university or other institution of higher learning;
   - A State or Local government agency (including Native American Tribal governments) and provides a letter on its official stationery indicating that it is a government entity;
   - Letter submitted by agency or government head on it's official stationery indicating that it is a government entity;
   - A regional, statewide or local coalition with one lead organization that meets one of the eligibility requirements noted above. The applicant organization must have a substantive role in the coalition and provide the appropriate documentation as to the entity classification.

   Note: Eligible entities may only submit one application for consideration per grant period.
2. Applicant is in compliance with all applicable administrative guidance issued by OMB.
3. Applicant is in compliance with all applicable civil rights requirements. Signed and dated "Certification Statement of Assurance Concerning Civil Rights Compliance" and narrative addressing the items in Section III.C.
4. Applicant is in compliance with all federal tax filing and payment requirements.
5. Applicant has the capacity to electronically file tax returns. Applicant must provide a narrative reflecting access to computers with sufficient memory and hard drive space to run tax preparation software or will acquire the resources to ensure this capability. In addition, narrative must reflect that applicant has access to the internet or will have the resources to ensure this capability.
6. Applicant has provided documentation to substantiate matching funds on a dollar-for-dollar basis for grant funds requested. Box 15 (Estimated Funding) of Standard Form 424 indicates project funding from sources other than a federal source. Commitment letters from third parties must be provided with the application package.
7. Applicant has provided DUNS number. Box 5 of Standard Form 424 contains the applicant's DUNS number.

As part of eligibility screening IRS will confirm compliance with all federal tax filing and payment requirements. **Applicant's failure to properly include all required information could result in the elimination of the application from the award process.**

VI. Selection and Award of VITA Grant Recipients (continued)

B. Evaluation Process

Applications that pass the eligibility screening process will undergo a two-tiered evaluation process. Applications will be subject to both a technical evaluation and a secondary evaluation by the Grant Program Office. The IRS retains discretionary authority to award grant funds based on program plans to achieve the goals of the VITA Grant Program.

1. Technical Evaluation

During the technical evaluation, each application will be awarded points in each of the evaluative criteria areas listed below based on the information contained in the application's background narrative and/or proposed program plan. The criteria below reflects the maximum number of points that may be assigned in that category. In assigning numerical points, the IRS will evaluate the background narrative and program plan based on how it will assist in accomplishment of the VITA Grant Program objectives as stated in the "Introduction." Organizations can receive a maximum of 200 points.

Points will be assigned as follows:

- Strength of program standards - This criteria evaluates the qualifications and technical competency of the staff supporting the program; quality of the proposed volunteer training program including the curriculum to be used to instruct volunteers; comprehensiveness of the publicity plan to be implemented to educate prospective clients as to the availability of VITA services in their community; the depth and scope of the infrastructure to support the goals and integrity of the program; and the procedures for ensuring the privacy and confidentiality of taxpayer information. (Maximum 40 Points)

- Geographic coverage and extent of coverage for the underserved - This criteria evaluates the ability to provide services to diverse geographical areas; ability to extend services to underserved populations and hard to reach areas (i.e. identification of underserved target populations and areas, site location and accessibility, number of returns to be prepared and e-filed for target population); and the capacity to serve in terms of locations of free tax preparation services. (Maximum 40 Points)

- Prior performance in the volunteer return preparation program - This criteria evaluates the experience and success of the applicant as it pertains to their prior work serving underserved populations through free volunteer tax preparation services. (Maximum 40 Points)

- Ability to partner or collaborate with multiple organizations - This criteria evaluates the ability to successfully collaborate with multiple organizations within their community in order to enhance and expand their services; the comprehensiveness of plans to work with multiple organizations including roles and responsibilities, recruitment plans for additional partners, etc. (Maximum 20 Points)

- Quality of applicant's ***sustainability and growth strategy*** - This criteria evaluates comprehensiveness of applicant's long term plans for sustaining and growing their volunteer return preparation program through increasing e-file capacity, securing additional funding sources, targeting of underserved populations, recruitment and retention of volunteers, and expansion of collaborative efforts among community organizations. (Maximum 10 Points)

- Quality control process - This criteria evaluates the quality of processes and procedures in the program plan to enhance the quality of site operations and accuracy of returns prepared. (Maximum 30 Points)

- Infrastructure to measure program effectiveness - This criteria evaluates the capacity of applicant to accurately and efficiently measure the overall effectiveness of the grant program and results achieved. (Maximum 20 Points)

VI. Selection and Award of VITA Grant Recipients (continued)

2. Grant Program Office Evaluation
After the completion of the technical evaluation, each application will undergo a secondary review by the Grant Program Office. This evaluation will be based on the information contained in the applicant's background narrative and proposed program plan. The secondary evaluation will include a general review of the entire application and program plan to ensure that the applicant has sufficient matching funds, can meet the VITA Grant Program requirements, and that the technical evaluation did not raise any significant concerns.

3. Other Considerations
The decision of whether or not to award grant funds will be based on the technical evaluation, the Grant Program Office evaluation, and the following other considerations:

a. The geographic areas of applicants and the ability of these applicants to provide widespread geographic coverage.
b. The specific underserved populations that each applicant is targeting to serve.
c. The number of taxpayers who will be served by the applicant.
d. The existence of other free tax preparation programs in the same geographic area serving the same population.
e. Appropriateness of funds sought for quantity and quality of services to be offered.
f. Reasonableness of administrative costs.
g. Other sources of funding available to the applicant.

Note: Applicants will be screened against law enforcement databases for any terrorism related affiliations.

C. Notification of Award Decision

The Grant Program Office will notify applicants of their acceptance or rejection of their grant application. Accepted applicants will be provided the name, address and telephone number of an IRS contact person after their Form 13981, Grant Agreement, is signed. The VITA Grant Office may, at its discretion, conduct an inspection visit to a prospective program location prior to awarding grant funds.

D. VITA Grant Agreement

VITA Grant recipients must sign Form 13981, VITA Grant Agreement, when it is received from the IRS. The IRS, subject to the availability of appropriated funds, is authorized to award grants to provide matching funds for the following purposes:

- Enable VITA programs to extend services to underserved populations in hardest-to-reach areas, both urban and non-urban;
- Increase the capacity to file returns electronically;
- Heighten quality control;
- Enhance training of volunteers; and
- Improve significantly the accuracy rate of returns prepared by VITA sites.

VI. Selection and Award of VITA Grant Recipients (continued)

The Form 13981 includes functions and duties to be performed by the VITA grant recipient, lists the maximum amount of grant award, the type of service to be performed by the organization, the period covered by the grant, and any additional requirements specified in this publication. The following program requirements or conditions, in addition to others as outlined in the agreement, must be adhered to:

- Grant recipients must provide tax return preparation services free of charge.
- VITA sites must adhere to IRS Quality Site Requirements.
- Grant funds cannot be used for costs or expenses associated with refund anticipation loans.

Although the VITA Grant Program generally adheres to Circular A-110, the provision of Subpart C, § .62(b) regarding hearings and appeals does not apply to VITA grant recipients. Circular A-110 only requires an agency to provide a grant recipient with an opportunity for a hearing, appeal, or other administrative proceeding if the statue or regulation authorizing the particular grant program provides for one. There is currently no statute or regulation for the VITA Grant Program affording grant recipients an opportunity for a hearing or appeal. Therefore, the necessity for renegotiation, suspensions, or terminations of grant agreements will be determined solely by the IRS and will not be subject to appeal. The grant agreement shall be terminated and enforced in accordance with OMB Circular A-110.

VII. Appendix A – Federal Grant Certifications

Certification of Assurance Concerning Civil Rights Compliance

The Applicant provides this assurance in consideration of and for the purpose of obtaining Federal grants, loans, contracts, property, discounts or other Federal financial assistance from the Internal Revenue Service. The Applicant agrees:

1. To conduct its activities so that no person is excluded from participation in, is denied the benefits of or is subject to discrimination on the basis of race, color, national origin, sex, age or disability in the distribution of services and/or benefits provided under this financial assistance or grant program.

2. To compile, maintain and submit information, as required, to the Internal Revenue Service concerning its compliance with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), as amended, Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), as amended, Title IX of the Educational Amendments of 1972 (Pub. L. 92-318), as amended, and the Age Discrimination Act of 1975 (Pub. L. 94-135), as amended, in accordance with those laws and the implementing regulations.

3. To provide to the address shown on the Civil Rights Requirements statement, a copy of any finding issued by a Federal or State court or by a Federal or State administrative agency that the Applicant has discriminated on the basis of race, color, national origin, sex, age or disability.

4. To inform the public that persons who believe they have been discriminated against on the basis of race, color, national origin, sex, age or disability, in the distribution of services and benefits resulting from this financial assistance or grant program may file a complaint with the Department of the Treasury at the following address:

   Director, Office of Equal Opportunity Program
   Department of the Treasury
   1750 Pennsylvania Avenue, NW Room 8139
   Washington, DC 20220

The Applicant agrees that compliance with this assurance constitutes a condition for continued receipt of federal financial assistance and is binding on the Applicant, its successors, transferees and assignees.
The person whose signature appears below is authorized to sign this assurance and commit the Applicant to the above provisions.

Name and Title of Authorized Official ____________________ Date ____________________

Signature of Authorized Official ____________________

DISCLOSURE OF LOBBYING ACTIVITIES

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure.)

Approved by OMB
0348-0046

1. Type of Federal Action:
a. contract
b. grant
c. cooperative agreement
d. loan
e. loan guarantee
f. loan insurance

2. Status of Federal Action:
a. bid offer application
b. initial award
c. post-award

3. Report Type:
a. initial filing
b. material change

For Material Change Only:
year ________ quarter ________
date of last report ________

4. Name and Address of Reporting Entity:
☐ Prime ☐ Subawardee
Tier ___ , *if known:*

Congressional District, *if known:*

5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime:

Congressional District, *if known:*

6. Federal Department Agency:

7. Federal Program Name/Description:

CFDA Number, *if applicable:* ________

8. Federal Action Number, *if known:*

9. Award Amount, *if known:*

$

10. a. Name and Address of Lobbying Entity
(if individual, last name, first name, MI):

b. Individuals Performing Services *(including address if different from No. 10a)*
(last name, first name, MI):

(attach Continuation Sheet(s) SF-LLL-A, if necessary)

11. Award of Payment *(check all that apply):*
$ ________ ☐ actual ☐ planned

12. Form of Payment *(check all that apply):*
☐ a. cash
☐ b. in-kind; specify: nature ________
value ________

13. Type of Payment *(check all that apply):*
☐ a. retainer
☐ b. one-time fee
☐ c. commission
☐ d. contingent fee
☐ e. deferred
☐ f. other, specify: ________

14. Brief Description of Services Performed or to be Performed and Date(s) of Service, including officer(s), employee(s), or Member(s) contacted for Payment Indicated in Item 11:

(attach Continuation Sheet(s) SF-LLL-A, if necessary)

15. Continuation Sheet(s) SF-LL-A attached: ☐ Yes ☐ No

16. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when the transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Signature: ________
Print Name: ________
Title: ________
Telephone No.: ________ **Date:** ________

Federal Use Only:

Authorized for Local Reproduction Standard Form - LLL

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Use the SF-LLL-A Continuation Sheet for additional information if the space on the form is inadequate. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a follow-up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, state and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, state and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the Federal agency making the award of loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number, invitation for Bid (IFB) number, grant announcement number, the contract, grant, or loan award number, the application proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment of the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, state and zip code of the lobbying entity engaged by the reporting entity identified in item 4 to influence the covered Federal action.

    (b) Enter the full names of the individual(s) performing services, and include full address if different from 10(a). Enter Last Name, First Name, and Middle Initial (MI).
11. Enter the amount of compensation paid or reasonably expected to be paid by the reporting entity (item 4) to the lobbying entity (item 10). Indicate whether the payment has been made (actual) or will be made (planned). Check all boxes that apply. If this is a material change report, enter the cumulative amount of payment made or planned to be made.
12. Check the appropriate box(es). Check all boxes that apply. If payment is made through an in-kind contribution, specify the nature and value of the in-kind payment.
13. Check the appropriate box(es). Check all boxes that apply. If other, specify nature.
14. Provide a specific and detailed description of the services that the lobbyist has performed, or will be expected to perform, and the date(s) of any services rendered. Include all preparatory and related activity, not just time spent in actual contact with Federal officials. Identify the Federal official(s) or employee(s) contacted or the officer(s), employee(s), or Member(s) of Congress that were contacted.
15. Check whether or not a SF-LLL-A Continuation Sheet(s) is attached.
16. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503.

OMB Approval No. 0348-0040

ASSURANCES - NON-CONSTRUCTION PROGRAMS

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0040), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

NOTE: Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.

2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.

3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.

5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).

6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.

7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.

8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

VII. Appendix A – Federal Grant Certifications (continued)

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.

10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is $10,000 or more.

11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).

12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).

14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.

15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.

16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE

APPLICANT ORGANIZATION	DATE SUBMITTED
	June 6, 2008

Standard Form 424B (Rev. 7-97) Back

Applicant's Name: ____

CERTIFICATION REGARDING
DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS
PRIMARY COVERED TRANSACTIONS

1. **The prospective primary participant agrees to the best of its knowledge and belief, that it and its principles:**

   a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

   b. Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statues or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

   c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph 1.b of this agreement; and

   d. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

2. **Where the prospective primary participant is unable to comply to any of the above, such participant may attach an explanation to this proposal.**

____
NAME OF RESPONSIBLE OFFICIAL

____
TITLE

____
SIGNATURE **DATE**

Applicant's Name: ____

CERTIFICATION REGARDING
DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION
LOWER TIER COVERED TRANSACTIONS

1. The prospective lower tier participant complies, by submission of this proposal that neither it nor its principals is presently debarred, suspended, proposed for debarment, ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

2. Where the prospective lower tier participant is unable to comply to any of the above, such prospective participant may attach an explanation to this proposal.

____
NAME OF RESPONSIBLE OFFICIAL

____
TITLE

____
SIGNATURE DATE

Applicant's Name: ____

CERTIFICATION REGARDING GOVERNMENT-WIDE REQUIREMENTS FOR DRUG-FREE WORKPLACE (GRANTS)

1. The applicant agrees that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the action that will be taken against employees for violation of such prohibition;

(b) Establishing a drug-free awareness program to inform other employees about
- (1) the dangers of drug abuse in the workplace,
- (2) the grantee's policy of maintaining a drug-free workplace,
- (3) any available drug counseling, rehabilitation, and employee assistance programs, and
- (4) the penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will –
- (1) abide by the terms of the statement, and
- (2) notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such convictions. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the federal agency has designated a central point for the receipt of such notices. Notices shall include the identification number(s) or each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted –
- (1) taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended, or
- (2) requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of Paragraphs (a), (b), (c), (d), (e), and (f).

2. The applicant may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

☐Check if there are workplaces on file that are not identified here.

____
Place of Performance

____
Street Address

____
City County

____
State Zip Code

Print/Type:

____
NAME OF RESPONSIBLE OFFICIAL

____
TITLE

____
(Signature) (Date)

DRAFT

VIII. Appendix B – VITA Grant Application Forms

FINANCIAL STATUS REPORT
(Long Form)
(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No. **0348-0039**	Page of pages
3. Recipient Organization (Name and complete address, including ZIP code)			
4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report ☐ **Yes** ☐ **No**	7. Basis ☐ **Cash** ☐ **Accrual**
8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays			0.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	0.00	0.00	0.00
Recipient's share of net outlays, consisting of: e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	0.00	0.00	0.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*			0.00
o. Total Federal funds authorized for this funding period			
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of: q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ **Provisional** ☐ **Predetermined** ☐ **Final** ☐ **Fixed**			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Signature of Authorized Certifying Official	Date Report Submitted June 6, 2008

Previous Edition Usable 269-104 Standard Form 269 (Rev. 7-97)
NSN 7540-01-012-4285 Prescribed by OMB Circulars A-102 and A-110
200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0039), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry
1, 2 and 3.	Self-explanatory.
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.
5.	Space reserved for an account number or other identifying number assigned by the recipient.
6.	Check *yes* only if this is the last report for the period shown in item 8.
7.	Self-explanatory.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."
9.	Self-explanatory.
10.	The purpose of columns, I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report *in the same funding period*. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10r or 10s. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.
10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
Note:	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
10d,	e, f, g, h, i and j. Self-explanatory.
10k.	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded. Do not include any amounts on line 10k that have been included on lines 10a and 10j. On the final report, line 10k must be zero.
10l.	Self-explanatory.
10m.	On the final report, line 10m must also be zero.
10n,	o, p, q, r, s and t. Self-explanatory.
11a.	Self-explanatory.
11b.	Enter the indirect cost rate in effect during the reporting period.
11c.	Enter the amount of the base against which the rate was applied.
11d.	Enter the total amount of indirect costs charged during the report period.
11e.	Enter the Federal share of the amount in 11d.
Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

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APPLICATION FOR FEDERAL ASSISTANCE

Version 7/03

		2. DATE SUBMITTED	Applicant Identifier
1. TYPE OF SUBMISSION: Application ☐ **Construction** ☐ **Non-Construction**	Pre-application ☐ **Construction** ☐ **Non-Construction**	**3. DATE RECEIVED BY STATE**	State Application Identifier
		4. DATE RECEIVED BY FEDERAL AGENCY	Federal Identifier

5. APPLICANT INFORMATION

Legal Name:	**Organizational Unit:** Department:
Organizational DUNS:	Division:
Address: Street:	**Name and telephone number of person to be contacted on matters involving this application (give area code)** Prefix: / First Name:
City:	Middle Name
County:	Last Name
State: / Zip Code	Suffix:
Country:	Email:
6. EMPLOYER IDENTIFICATION NUMBER *(EIN)*: ☐☐-☐☐☐☐☐☐☐	Phone Number (give area code) / Fax Number (give area code)
8. TYPE OF APPLICATION: ☐ **New** ☐ **Continuation** ☐ **Revision** If Revision, enter appropriate letter(s) in box(es) (See back of form for description of letters.) ☐ ☐ Other (specify)	**7. TYPE OF APPLICANT:** (See back of form for Application Types) Other (specify) **9. NAME OF FEDERAL AGENCY:**
10. CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER: ☐☐-☐☐☐ TITLE (Name of Program): **12. AREAS AFFECTED BY PROJECT** *(Cities, Counties, States, etc.)*:	**11. DESCRIPTIVE TITLE OF APPLICANT'S PROJECT:**
13. PROPOSED PROJECT Start Date: / Ending Date:	**14. CONGRESSIONAL DISTRICTS OF:** a. Applicant / b. Project

15. ESTIMATED FUNDING:		**16. IS APPLICATION SUBJECT TO REVIEW BY STATE EXECUTIVE ORDER 12372 PROCESS?**
a. Federal	$ .00	a. Yes. ☐ THIS PREAPPLICATION/APPLICATION WAS MADE AVAILABLE TO THE STATE EXECUTIVE ORDER 12372 PROCESS FOR REVIEW ON
b. Applicant	$ .00	
c. State	$ .00	DATE:
d. Local	$ .00	b. No. ☐ PROGRAM IS NOT COVERED BY E. O. 12372
e. Other	$ .00	☐ OR PROGRAM HAS NOT BEEN SELECTED BY STATE FOR REVIEW
f. Program Income	$ .00	**17. IS THE APPLICANT DELINQUENT ON ANY FEDERAL DEBT?**
g. TOTAL	$ .00	☐ Yes If "Yes" attach an explanation. ☐ No

18. TO THE BEST OF MY KNOWLEDGE AND BELIEF, ALL DATA IN THIS APPLICATION/PREAPPLICATION ARE TRUE AND CORRECT. THE DOCUMENT HAS BEEN DULY AUTHORIZED BY THE GOVERNING BODY OF THE APPLICANT AND THE APPLICANT WILL COMPLY WITH THE ATTACHED ASSURANCES IF THE ASSISTANCE IS AWARDED.

a. Authorized Representative

Prefix	First Name	Middle Name
Last Name		Suffix
b. Title		c. Telephone Number (give area code)
d. Signature of Authorized Representative		e. Date Signed

Previous Edition Usable
Authorized for Local Reproduction

Standard Form 424 (Rev.9-2003)
Prescribed by OMB Circular A-102

INSTRUCTIONS FOR THE SF-424

Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0043), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

This is a standard form used by applicants as a required face sheet for pre-applications and applications submitted for Federal assistance. It will be used by Federal agencies to obtain applicant certification that States which have established a review and comment procedure in response to Executive Order 12372 and have selected the program to be included in their process, have been given an opportunity to review the applicant's submission.

Item:	Entry:	Item:	Entry:
1.	Select Type of Submission.	11.	Enter a brief descriptive title of the project. If more than one program is involved, you should append an explanation on a separate sheet. If appropriate (e.g., construction or real property projects), attach a map showing project location. For preapplications, use a separate sheet to provide a summary description of this project.
2.	Date application submitted to Federal agency (or State if applicable) and applicant's control number (if applicable).	12.	List only the largest political entities affected (e.g., State, counties, cities).
3.	State use only (if applicable).	13	Enter the proposed start date and end date of the project.
4.	Enter Date Received by Federal Agency Federal identifier number: If this application is a continuation or revision to an existing award, enter the present Federal Identifier number. If for a new project, leave blank.	14.	List the applicant's Congressional District and any District(s) affected by the program or project
5.	Enter legal name of applicant, name of primary organizational unit (including division, if applicable), which will undertake the assistance activity, enter the organization's DUNS number (received from Dun and Bradstreet), enter the complete address of the applicant (including country), and name, telephone number, e-mail and fax of the person to contact on matters related to this application.	15.	Amount requested or to be contributed during the first funding/budget period by each contributor. Value of in kind contributions should be included on appropriate lines as applicable. If the action will result in a dollar change to an existing award, indicate only the amount of the change. For decreases, enclose the amounts in parentheses. If both basic and supplemental amounts are included, show breakdown on an attached sheet. For multiple program funding, use totals and show breakdown using same categories as item 15.
6.	Enter Employer Identification Number (EIN) as assigned by the Internal Revenue Service.	16.	Applicants should contact the State Single Point of Contact (SPOC) for Federal Executive Order 12372 to determine whether the application is subject to the State intergovernmental review process.
7.	Select the appropriate letter in the space provided. A. State B. County C. Municipal D. Township E. Interstate F. Intermunicipal G. Special District H. Independent School District I. State Controlled Institution of Higher Learning J. Private University K. Indian Tribe L. Individual M. Profit Organization N. Other (Specify) O. Not for Profit Organization	17.	This question applies to the applicant organization, not the person who signs as the authorized representative. Categories of debt include delinquent audit disallowances, loans and taxes.
8.	Select the type from the following list: • "New" means a new assistance award. • "Continuation" means an extension for an additional funding/budget period for a project with a projected completion date. • "Revision" means any change in the Federal Government's financial obligation or contingent liability from an existing obligation. If a revision enter the appropriate letter: A. Increase Award B. Decrease Award C. Increase Duration D. Decrease Duration	18	To be signed by the authorized representative of the applicant. A copy of the governing body's authorization for you to sign this application as official representative must be on file in the applicant's office. (Certain Federal agencies may require that this authorization be submitted as part of the application.)
9.	Name of Federal agency from which assistance is being requested with this application.		
10.	Use the Catalog of Federal Domestic Assistance number and title of the program under which assistance is requested.		

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Form **13977** (June 2008)	Department of the Treasury – Internal Revenue Service **VITA Grant Program Budget Plan**	**2009**

Purpose: This form is to be used by VITA Grant Program Applicants. It should **accompany the completed VITA Grant Program Application Plan** and only represent the categorical dollar expenses of estimated program expenditures, cash contributions and third party-in-kind contributions (donated cash, property or services) qualifying as matching funds. Attach a detailed breakdown listing individual items and their planned use in the Application Plan. If "In-kind" contributions are included as matching funds, also attach a brief explanation on a separate sheet.

Name of Partner:	**VITA Grant Proposed Expenditures**	**Matching Funds Proposed Expenditure**
Reimbursement Expenses	**Cost (A)**	**Cost (B)**
1. VITA Grant Orientation Conference		
2. Training Travel Reimbursement (Site Coordinator, Instructors, Volunteers)		
3. Volunteer Travel Reimbursement (Site operation)		
4. Total Reimbursement Expenses (ADD Lines 1 - 3)		
Administrative Expense	**Cost (A)**	**Cost (B)**
5. Salary Costs (Clerical, Site Administration, Instructor)		
6. General Office Supplies		
7. Audit Services		
8. Publicity for VITA Tax Preparation Program		
9. Volunteer Services		
10. Volunteer Recognition		
11. Interpreter Services		
12. Space Rental (Includes Utilities, Insurance and Custodial Services)		
13. Total Administrative Expenses (ADD Lines 5 - 12)		
Technology Expenses	**Cost (A)**	**Cost (B)**
14. Hardware - Computers and Printers		
15. Software		
16. Network Cards and Internet Connectivity		
17. IT Support		
18. Installation of Phone Lines for E-File and Tax Preparation		
19. Actual Cost of E-Filing Supplies		
20. Total Technology Expenses (ADD Lines 14 - 19)		
Total Estimated Program Cost	**Cost (A)**	**Cost (B)**
21. Total Estimated Program Cost (ADD Lines 4, 13 and 20)		
Comments / Remarks		

Signature	
Signature Of Responsible Official	**Date**

Catalog Number 51502R *NOTE: To be completed when applying for entry into the program.* Form **13977** (Rev. 6-2008)

VIII. Appendix B – VITA Grant Application Forms (continued)

Instructions – Column (A) – VITA Grant Proposed Expenditures

Line 1
- Enter the total estimated travel expenses (include airfare, actual fuel expense, meals, lodging, taxi fares, etc.) of program administrators (maximum 2) who met with the IRS SPEC Territory Coordinators, etc. and/or were required to travel to IRS SPEC Headquarters or the SPEC Territory Office to attend an orientation/training session. Cost of travel by commercial transportation must be economy fare, and discount rates (excursion and/or “super-saver” fares) should be used when applicable. Meals and lodging are limited to the applicable government per diem rate in effect at that time.
- Since location has not yet been determined, include $200 per day for meals and lodging and $700.00 for round trip airfare.
- **Note: Orientation meeting may be conducted by a conference call with the SPEC Territory Manager.**

Line 2
- Enter the total estimated travel reimbursement for tax law training to volunteer Tax Assistors and Coordinators/Administrators who will attend IRS Site Coordinator sponsored training courses.
- DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities.
- DO NOT include expenses for daily site operations travel; this is captured on Line 3 of this form.

Line 3
- Enter the total estimated travel reimbursement for VITA site operations to volunteer Tax Assistors and Coordinators/Administrators.
- DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities.
- DO NOT include expenses for training; this is captured on Line 2 of this form.
- Reimbursements may be made to volunteers for either actual expenses incurred or stipends provided to volunteers.
- Stipends must be designed to relieve the volunteer of expense documentation and should be based on expected out-of-pocket expenses not on the time engaged in volunteer service.
- Stipends may not be based on the time the volunteer is expected to be engaged in volunteer service.

Line 4
- Total Reimbursement Expenses (ADD Lines 1 - 3).

Line 5
- Enter estimated contract labor costs, salary costs and/or hourly wages and benefits for individuals performing services for the VITA program. Positions are limited to Clerical, Site Administrator/Site Coordinator, Information Technology (IT) Support and Instructor.
- In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.

Line 6
- Enter estimated expenses for general office supplies including pencils, pens, paper. Include postage for the fulfillment of orders for program materials. Only include office supplies and equipment purchased directly for use in supporting the VITA program.
- DO NOT include supplies directly attributable to delivery of e-file. The supplies attributable to e-file are captured on line 18.

Instructions – Column (B) – Matching Funds Proposed Expenditures

Line 1
- Enter the total estimated travel expenses (include airfare, actual fuel expense, meals, lodging, taxi fares, etc.) of program administrators (maximum 2) who met with the IRS SPEC Territory Coordinators, etc. and/or were required to travel to IRS SPEC Headquarters or the SPEC Territory Office to attend an orientation/training session. Cost of travel by commercial transportation must be economy fare, and discount rates (excursion and/or “super-saver” fares) should be used when applicable. Meals and lodging are limited to the applicable government per diem rate in effect at that time.
- Since location has not yet been determined, include $200 per day for meals and lodging and $700.00 for round trip airfare.

Line 2
- Enter the total estimated travel reimbursement for VITA site training for Tax Assistors and Coordinators/Administrators who will attend IRS sponsored training courses.
- DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities.
- DO NOT include expenses for daily site operations travel; this is captured on Line 3 of this form.

Line 3
- Enter the total estimated travel reimbursement for VITA site operations for Tax Assistors and Coordinators/Administrators on line 3.
- DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities.
- DO NOT include expenses for training; this is captured on Line 2 of this form.
- Reimbursements may be made to volunteers for either actual expenses incurred or stipends provided to volunteers.
- Stipends must be designed to relieve the volunteer of expense documentation and should be based on expected out-of-pocket expenses not on the time engaged in volunteer service.
- Stipends may not be based on the time the volunteer is expected to be engaged in volunteer service.

Line 4
- Total Reimbursement Expenses (ADD Lines 1 - 3)

Line 5
- Enter estimated contract labor costs, salary costs and/or hourly wages and benefits for individuals performing direct services for the VITA program.
- DO NOT include indirect salaries for the grant recipient.
- When an employer other than the recipient furnishes the services of an employee to the VITA program, these services shall be valued at the employee’s regular rate of pay (plus benefits but excluding overhead costs) provided these services are in the same skill for which the employee is normally paid.
- In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.
- If in-kind contributions are included, provide a brief explanation on a separate sheet.

Line 6
- Enter estimated expenses for general office supplies including pencils, pens, paper. Value assessed to donated supplies shall be reasonable and shall not exceed the fair market value of the property at the time of the donation.
- DO NOT include supplies directly attributable to delivery of e-file. The supplies attributable to e-file are captured on line 18.
- If in-kind contributions are included, provide a brief explanation on a separate sheet.

Instructions – Column (A) – VITA Grant Proposed Expenditures	*Instructions – Column (B) – Matching Funds Proposed Expenditures*
Line 7 • Enter estimated expenses incurred for Audit Services. Audit requirements applicable to grant recipients are described in OMB Circular A-133, 62 FIR 35278-35302 (June 30, 1997). • If you expend less than $500,000 a year in total Federal awards, no audit requirements are applicable. If you expend $500,000 or more a year in Federal awards, you must provide IRS with a copy of your Single Audit Report. You must arrange for an audit by an independent auditor in accordance with the Government Auditing Standards developed by the comptroller General of the United States.	Line 7 • Enter estimated expenses incurred for required Audit Services. Audit requirements applicable to grant recipients are described in OMB Circular A-133, 62 FIR 35278-35302 (June 30, 1997). • If you expend less than $500,000 a year in total Federal awards, no audit requirements are applicable. If you expend $500,000 or more a year in Federal awards, you must provide IRS with a copy of your Single Audit Report. You must arrange for an audit by an independent auditor in accordance with the Government Auditing Standards developed by the comptroller General of the United States.
Line 8 • Enter the estimated cost for the development and publication of publicity materials (i.e., public service announcements, posters, brochures, postage). Only include those costs directly associated with the publicity of the VITA program.	Line 8 • Enter the estimated cost for the development and publication of publicity materials (i.e., public service announcements, posters, brochures, postage). Costs only include those directly associated with the publicity of the VITA program. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 9 • N/A	Line 9 • The value of volunteer service (not to exceed 25% of total in-kind value of volunteer services) furnished by professional and technical personnel, skilled and unskilled labor may be counted as matching funds if the services are an integral and necessary part of the program. • The rate for volunteer services shall be determined consistent with the principals stated in the OMB Circular A-110, “Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations”. • Services provided by students to satisfy an academic requirement do not qualify as matching funds.
Line 10 • Enter the estimated cost for Volunteer Recognition Items. You may use grant funds to purchase items to recognize volunteers for their contribution to the VITA Program. Recognition items should not exceed $5.00 per volunteer.	Line 10 • Enter the estimated cost for Volunteer Recognition items. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 11 • Enter the estimated cost for Interpreter Services for hearing-impaired or non-English speaking taxpayers.	Line 11 • Enter the estimated cost for Interpreter Services for hearing-impaired or non-English speaking taxpayers. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 12 • Enter estimated expenses for fair market rental value of space that is not routinely available for public use free of charge, utilities, insurance and custodial services associated with the operation of a VITA Program. You may include rental expenses directly related to conducting Training.	Line 12 • Enter estimated expenses for rent, utilities, insurance and custodial services associated with the operation of a VITA Program. You may include rental expenses directly related to conducting Training. • Enter the estimated fair market rental value of office space (not to exceed 25% of total in-kind value of the donated space) provided for a volunteer site location. Provide a brief explanation on a separate sheet for this in-kind contribution.
Line 13 • Total Administrative Expenses (ADD Lines 5 - 12). This figure may not be more than 25% of the figure on Line 21.	Line 13 • Total Administrative Expenses (ADD Lines 5 - 12).
Line 14 • Enter estimated expenses for computer hardware and printers. This would include expenses associated with the purchase of computer and/or printer equipment in accordance with the cost principles outlined in OMB Circular A-122.	Line 14 • Enter the estimated expenses or cash value for computer hardware and printers for e-file return preparation at a VITA site. • The value of donated equipment shall not exceed the fair market value of equipment of the same age and condition at the time of donation. • The value of loaned equipment shall not exceed its fair market rental value. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 15 • Enter estimated expense for software including encryption and computer upgrades (memory and operating systems).	Line 15 • Enter estimated expense for software including tax preparation, encryption and computer upgrades (memory and operating systems).

Line	*Instructions – Column (A) – VITA Grant Proposed Expenditures*	Line	*Instructions – Column (B) – Matching Funds Proposed Expenditures*
	• DO NOT include as a separate expense if this software was manufacturer installed prior to purchase. • DO NOT include cost of purchasing tax preparation software.		• DO NOT include as a separate expense if this software was manufacturer installed prior to purchase. • The value of donated software should equal the current purchase price. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 16	• Enter estimated expenses for internet connectivity and for network cards. • DO NOT include this as a separate expense if connectivity is included in space rental fees or if the network card was manufacturer installed software prior to purchase.	Line 16	• Enter estimated expenses for internet connectivity and for network cards. • DO NOT include this as a separate expense if connectivity is included in space rental fees or if the network card was manufacturer installed software prior to purchase. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 17	• Enter estimated contract labor costs, salary costs and/or hourly wages and benefits for individuals performing Information Technology (IT) Support services for the VITA program. • In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.	Line 17	• Enter estimated contract labor costs, salary costs and/or hourly wages and benefits for individuals performing Information Technology (IT) Support direct services for the VITA program. • DO NOT include indirect salaries for the grant recipient. • When an employer other than the recipient furnishes the services of an employee to the VITA program, these services shall be valued at the employee's regular rate of pay (plus benefits but excluding overhead costs) provided these services are in the same skill for which the employee is normally paid. • In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 18	• Enter the estimated cost of installing phone lines used for e-file and scheduling appointments. • DO NOT include costs for installation of a "toll-free," "watts," or "800" number for providing tax assistance.	Line 18	• Enter the estimated cost of installing phone lines used for e-file and scheduling appointments.
Line 19	• Enter the estimated cost of e-file supplies including diskettes, paper, printer cartridges, toner, cable locks, CDs, jump drives, paper and any other supplies directly attributable to e-file expenses.	Line 19	• Enter the estimated cost of e-file supplies including diskettes, paper, printer cartridges, toner, cable locks, CDs, jump drives, paper and any other supplies directly attributable to e-file expenses. • Value assessed to donated supplies shall be reasonable and shall not exceed the fair market value of the property at the time of the donation. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 20	• Total Technology Expenses (ADD Lines 13 - 19)	Line 20	• Total Technology Expenses (ADD Lines 13 - 19)
Line 21	• Total estimated Program Cost (ADD Lines 4, 13 & 20)	Line 21	• Total Estimated Program Cost (ADD Lines 4, 13 & 20)
	NOTE: For an explanation on what Federal funds may not be used for, see Publication 4671, VITA Grant Program Overview and Application Package.		**NOTE: For an explanation on what Qualified Matching Funds may NOT include, see Publication 4671, VITA Grant Program Overview and Application Package.**

Form **13978** (June 2008)	Department of the Treasury – Internal Revenue Service **Projected Operations VITA Grant Program Application Plan**	OMB #

Purpose: This form is to be used by VITA Grant Program applicants. It should **accompany the completed VITA Grant Program Application Plan** and should include estimates expected for next filing season in the categories shown.

Name of Partner:		**Grant Period: October 1, ______ through June 30, ______**

Federal Return Preparation	**Number of Returns**
1. Total low income federal returns filed electronically	
2. Total low income federal returns filed as paper returns	
3. Total low income federal returns prepared (Add lines 1 & 2)	
Return Preparation Site Information	**Number of Sites**
4. Total established sites - fixed location	
5. Total established sites - ad hoc location	
6. Total proposed new sites - fixed location	
7. Total proposed new sites - ad hoc location	
8. Total sites operated (Add lines 4 through 7)	
9. Total sites offering paper only return preparation	
10. Total sites offering electronic filing	
11. Total tax preparation software licenses required by the IRS	
Quality Review Method Planned at Sites	**Number of Sites**
12. Total sites using peer review	
13. Total sites using designated review	

Estimate the number of volunteers and the total hours the volunteers will work by type of position they will occupy.	**Number of Volunteers**	**Total Volunteer Hours**
14. Tax Assistors - Certified		
15. Support (Greeters, etc.) - Non-certified		
16. Site Coordinators		
17. Instructors		
18. Program Administrators		

Estimate the number of federal tax returns expected to prepare for each underserved population. Choose only one population as your primary and one population as your secondary focus.

Underserved Population	**Primary** – select one	**Secondary** – select one	**Number of Returns**
19. Low income elderly	☐	☐	
20. Low income rural	☐	☐	
21. Low income disabled	☐	☐	
22. Low income limited English proficient	☐	☐	
23. Low income Native American	☐	☐	
24. Low income (not included in Lines 19-23)	☐	☐	

Comments/Remarks

Signature

Signature Of Responsible Office	**Date**

Catalog Number 51503C *NOTE: To be completed when applying for entry into the program.* Form **13978** (Rev. 6-2008)

Instructions – Projected Operations – VITA Grant Program Plan

Line 1	Record the number of low income federal returns expected to file electronically.
Line 2	Record the number of low income federal returns expected to file as a paper return.
Line 3	Record the total low income federal returns expected to file. This is the sum of lines 1 and 2.
Line 4	Record the number of sites already established that will operate during the next filing season in fixed site locations.
Line 5	Record the number of sites already established that will operate during the next filing season in ad hoc site locations. More explanation on fixed and ad hoc sites can be found in the glossary section of Publication 4671.
Line 6	Record the number of proposed new sites that will operate during the next filing season in fixed site locations.
Line 7	Record the number of proposed new sites that will operate during the next filing season in ad hoc site locations. More explanation on fixed and ad hoc sites can be found in the glossary section of Publication 4671.
Line 8	Record the total number of established and new sites that will operate. This is the sum of lines 4 through 7.
Line 9	Record the total number of established and proposed new sites that will offer paper filing only.
Line 10	Record the total number of established and proposed new sites that will offer electronic filing.
Line 11	Record the number of tax preparation software packages required from IRS for the sites covered by this grant. More information for determining this information can be found in the tax preparation software section of Publication 4671.
Line 12	Record the number of sites that will use peer review method of quality review.
Line 13	Record the number of sites that will use designated review method of quality review.
Line 14	Record the number of volunteers whose primary responsibility will be certified tax return assistors and record the total hours expected to work by all these volunteers.
Line 15	Record the number of volunteers whose primary responsibility will be support personnel such as a greeter and record the total hours expected to work by all these volunteers.
Line 16	Record the number of volunteers whose primary responsibility will be site coordinators and record the total hours expected to work by all these volunteers.
Line 17	Record the number of volunteers whose primary responsibility will be instructors and record the total hours expected to work by all these volunteers.
Line 18	Record the number of volunteers whose primary responsibility will be program administrators and record the total hours expected to work by all these volunteers.
Line 19	Estimate the total number of federal returns expected to prepare for the low income elderly population.
Line 20	Estimate the total number of federal returns expected to prepare for the low income rural population.
Line 21	Estimate the total number of federal returns expected to prepare for the low income disabled population.
Line 22	Estimate the total number of federal returns expected to prepare for the low income limited English proficient population.
Line 23	Estimate the total number of federal returns expected to prepare for the low income Native American population.
Line 24	Estimate the total number of federal returns expected to prepare for the low income population not included in lines 19 through 23.

Form **13979** (June 2008)	Department of the Treasury – Internal Revenue Service **VITA Grant Program** **Interim / Year End Budget Report**	OMB # **1. Report Type** ☐ **Interim** ☐ **Year End**

2. Recipient Partner Name:				**3. Fiscal Year**
4. Street Address	**City**	**State**	**Zip Code**	**5. Report Period (Mo/Day/Year)** **From:** ________ **To:** ________

Purpose: This form is to be used by VITA Grant Applicants and should be submitted **on or before April 30th (Interim)** and **September 30th (Year End)** to the IRS SPEC VITA Grant Administration Office. It should represent dollar expenses paid for program expenditures for the period October 1 through March 31 (Interim) or April 1 through June 30 of the grant period (Year End).

Expense Type	VITA Grant Expenditures	Matching Funds Expenditure
Reimbursement Expenses	Cost (A)	Cost (B)
1. VITA Grant Orientation Conference		
2. Training Travel Reimbursement (Site Coordinator, Instructors, Volunteers)		
3. Volunteer Travel Reimbursement (Site operation)		
4. Total Reimbursement Expenses (ADD Lines 1 - 3)		
Administrative Expense	Cost (A)	Cost (B)
5. Salary Costs (Clerical, Site Administration, Instructor)		
6. General Office Supplies		
7. Audit Services		
8. Publicity for VITA Tax Preparation Program		
9. Volunteer Services		
10. Volunteer Recognition		
11. Interpreter Services		
12. Space Rental (Includes Utilities, Insurance and Custodial Services)		
13. Total Administrative Expenses (ADD Lines 5 - 12)		
Technology Expenses	Cost (A)	Cost (B)
14. Hardware - Computers and Printers		
15. Software		
16. Network Cards and Internet Connectivity		
17. IT Support		
18. Installation of Phone Lines for E-File and Tax Preparation		
19. Actual Cost of E-Filing Supplies		
20. Total Technology Expenses (ADD Lines 14 - 19)		
Total Program Cost	Cost (A)	Cost (B)
21. Total Program Cost (ADD Lines 4, 13 and 20)		
Federal Award		
22. Total Amount of Federal Grant Award Withdrawn		
23. Unexpended Balance of Federal Grant Withdrawn (Subtract Line 21 from 22)		
Comments / Remarks		

Signature	
Signature Of Responsible Official	Date

Catalog Number 51538T *NOTE: To be completed when applying for entry into the program.* Form **13979** (Rev. 6-2008)

Instructions – Column (A) – VITA Grant Expenditures	*Instructions – Column (B) – Matching Funds Expenditures*
Line 1 • Enter the total actual travel expenses (include airfare, actual fuel expense, meals, lodging, taxi fares, etc.) of program administrators (maximum 2) who met with the IRS SPEC Territory Coordinators, etc. and/or were required to travel to IRS SPEC Headquarters or the SPEC Territory Office to attend an orientation/training session. Cost of travel by commercial transportation must be economy fare, and discount rates (excursion and/or "super-saver" fares) should be used when applicable. Meals and lodging are limited to the applicable government per diem rate in effect at that time. • **Note: Orientation meeting may be conducted by a conference call with the SPEC Territory Manager.**	Line 1 • Enter the total actual travel expenses (include airfare, actual fuel expense, meals, lodging, taxi fares, etc.) of program administrators (maximum 2) who met with the IRS SPEC Territory Coordinators, etc. and/or were required to travel to IRS SPEC Headquarters or the SPEC Territory Office to attend an orientation/training session. Cost of travel by commercial transportation must be economy fare, and discount rates (excursion and/or "super-saver" fares) should be used when applicable. Meals and lodging are limited to the applicable government per diem rate in effect at that time.
Line 2 • Enter the total actual travel reimbursement for tax law training to volunteer Tax Assistors and Coordinators/Administrators who attend IRS Site Coordinator sponsored training courses. • DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities. • DO NOT include expenses for daily site operations travel; this is captured on Line 3 of this form.	Line 2 • Enter the total actual travel reimbursement for VITA site training for Tax Assistors and Coordinators/Administrators who attend IRS sponsored training courses. • DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities. • DO NOT include expenses for daily site operations travel; this is captured on Line 3 of this form.
Line 3 • Enter the total actual travel reimbursement for VITA site operations to volunteer Tax Assistors and Coordinators/Administrators. • DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities. • DO NOT include expenses for training; this is captured on Line 2 of this form. • Include reimbursements made to volunteers for either actual expenses incurred or stipends provided to volunteers. • Stipends must be designed to relieve the volunteer of expense documentation and should be based on expected out-of-pocket expenses not on the time engaged in volunteer service.	Line 3 • Enter the total actual travel reimbursement for VITA site operations for Tax Assistors and Coordinators/Administrators. • DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities. • DO NOT include expenses for training; this is captured on Line 2 of this form. • Include reimbursements made to volunteers for either actual expenses incurred or stipends provided to volunteers. • Stipends must be designed to relieve the volunteer of expense documentation and should be based on expected out-of-pocket expenses not on the time engaged in volunteer service.
Line 4 • Total Reimbursement Expenses (ADD Lines 1 - 3).	Line 4 • Total Reimbursement Expenses (ADD Lines 1 - 3)
Line 5 • Enter actual contract labor costs, salary costs and/or hourly wages and benefits for individuals performing services for the VITA program. Positions are limited to Clerical, Site Administrator/Site Coordinator, Information Technology (IT) Support and Instructor. • In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.	Line 5 • Enter actual contract labor costs, salary costs and/or hourly wages and benefits for individuals performing direct services for the VITA program. • DO NOT include indirect salaries for the grant recipient. • When an employer other than the recipient furnishes the services of an employee to the VITA program, these services shall be valued at the employee's regular rate of pay (plus benefits but excluding overhead costs) provided these services are in the same skill for which the employee is normally paid. • In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 6 • Enter actual expenses for general office supplies including pencils, pens, paper. Include postage for the fulfillment of orders for program materials. Only include office supplies and equipment purchased directly for use in supporting the VITA program. • DO NOT include supplies directly attributable to delivery of e-file. The supplies attributable to e-file are captured on line 18.	Line 6 • Enter actual expenses for general office supplies including pencils, pens, paper. Value assessed to donated supplies shall be reasonable and shall not exceed the fair market value of the property at the time of the donation. • DO NOT include supplies directly attributable to delivery of e-file. The supplies attributable to e-file are captured on line 18. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 7 • Enter actual expenses incurred for Audit Services. Audit requirements applicable to grant recipients are described in OMB Circular A-133, 62 FIR 35278-35302 (June 30, 1997).	Line 7 • Enter actual expenses incurred for required Audit Services. Audit requirements applicable to grant recipients are described in OMB Circular A-133, 62 FIR 35278-35302 (June 30, 1997).

Catalog Number 51538T Page 2 Form **13979** (Rev. 6-2008)

Line	*Instructions – Column (A) – VITA Grant Expenditures*	*Instructions – Column (B) – Matching Funds Expenditures*
	• If you expend less than $500,000 a year in total Federal awards, no audit requirements are applicable. If you expend $500,000 or more a year in Federal awards, you must provide IRS with a copy of your Single Audit Report. You must arrange for an audit by an independent auditor in accordance with the Government Auditing Standards developed by the comptroller General of the United States.	• If you expend less than $500,000 a year in total Federal awards, no audit requirements are applicable. If you expend $500,000 or more a year in Federal awards, you must provide IRS with a copy of your Single Audit Report. You must arrange for an audit by an independent auditor in accordance with the Government Auditing Standards developed by the comptroller General of the United States.
Line 8	• Enter the actual cost for the development and publication of publicity materials (i.e., public service announcements, posters, brochures, postage). Only include those costs directly associated with the publicity of the VITA program.	• Enter the actual cost for the development and publication of publicity materials (i.e., public service announcements, posters, brochures, postage). Costs only include those directly associated with the publicity of the VITA program. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 9	• N/A	• The value of volunteer service (not to exceed 25% of total in-kind) furnished by professional and technical personnel, skilled and unskilled labor may be counted as matching funds if the services are an integral and necessary part of the program. • The rate for volunteer services shall be determined consistent with the principals stated in the OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations". • Services provided by students to satisfy an academic requirement do not qualify as matching funds.
Line 10	• Enter the actual cost for Volunteer Recognition Items. You may use grant funds to purchase items to recognize volunteers for their contribution to the VITA Program. Recognition items should not exceed $5.00 per volunteer.	• Enter the actual cost for Volunteer Recognition items. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 11	• Enter the actual cost for Interpreter Services for hearing-impaired or non-English speaking taxpayers.	• Enter the actual cost for Interpreter Services for hearing-impaired or non-English speaking taxpayers. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 12	• Enter actual expenses for fair market rental value of space that is not routinely available for public use free of charge, utilities, insurance and custodial services associated with the operation of a VITA Program. You may include rental expenses directly related to conducting Training.	• Enter actual expenses for rent, utilities, insurance and custodial services associated with the operation of a VITA Program. You may include rental expenses directly related to conducting Training. • Enter the actual fair market rental value of office space (not to exceed 25% of total in-kind) provided for a volunteer site location. Provide a brief explanation on a separate sheet for this in-kind contribution.
Line 13	• Total Administrative Expenses (ADD Lines 5 - 12). This figure may not be more than 25% of the figure on Line 20.	• Total Administrative Expenses (ADD Lines 5 - 12).
Line 14	• Enter actual expenses for computer hardware and printers. This would include expenses associated with the purchase of computer and/or printer equipment in accordance with the cost principles outlined in OMB Circular A-122.	• Enter the actual expenses or cash value for computer hardware and printers for e-file return preparation at a VITA site. • The value of donated equipment shall not exceed the fair market value of equipment of the same age and condition at the time of donation. • The value of loaned equipment shall not exceed its fair rental value. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 15	• Enter actual expense for software including encryption and computer upgrades (memory and operating systems). • DO NOT include as a separate expense if this software was manufacturer installed prior to purchase. • DO NOT include cost of purchasing tax preparation software.	• Enter actual expense for software including tax preparation, encryption and computer upgrades (memory and operating systems). • DO NOT include as a separate expense if this software was manufacturer installed prior to purchase. The value of donated software should equal the current purchase price. • If in-kind contributions are included, provide a brief explanation on a separate sheet.

Catalog Number 51538T — Page 3 — Form **13979** (Rev. 6-2008)

Instructions – Column (A) – VITA Grant Expenditures	*Instructions – Column (B) – Matching Funds Expenditures*
Line 16 • Enter actual expenses for internet connectivity and for network cards. • DO NOT include this as a separate expense if connectivity is included in space rental fees or if the network card was manufacturer installed software prior to purchase.	Line 16 • Enter actual expenses for internet connectivity and for network cards. • DO NOT include this as a separate expense if connectivity is included in space rental fees or if the network card was manufacturer installed software prior to purchase. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 17 • Enter actual contract labor costs, salary costs and/or hourly wages and benefits for individuals performing Information Technology (IT) Support services for the VITA program. • In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.	Line 17 • Enter actual contract labor costs, salary costs and/or hourly wages and benefits for individuals performing Information Technology (IT) Support direct services for the VITA program. • DO NOT include indirect salaries for the grant recipient. • When an employer other than the recipient furnishes the services of an employee to the VITA program, these services shall be valued at the employee's regular rate of pay (plus benefits but excluding overhead costs) provided these services are in the same skill for which the employee is normally paid. • In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 18 • Enter the actual cost of installing phone lines used for e-file and scheduling appointments. • DO NOT include costs for installation of a "toll-free," "watts," or "800" number for providing tax assistance.	Line 18 • Enter the actual cost of installing phone lines used for e-file and scheduling appointments.
Line 19 • Enter the actual cost of e-file supplies including diskettes, paper, printer cartridges, toner, cable locks, CDs, jump drives, paper and any other supplies directly attributable to e-file expenses.	Line 19 • Enter the actual cost of e-file supplies including diskettes, paper, printer cartridges, toner, cable locks, CDs, jump drives, paper and any other supplies directly attributable to e-file expenses. • Value assessed to donated supplies shall be reasonable and shall not exceed the fair market value of the property at the time of the donation. • If in-kind contributions are included, provide a brief explanation on a separate sheet.
Line 20 • Total Technology Expenses (ADD Lines 13 - 19)	Line 20 • Total Technology Expenses (ADD Lines 13 - 19)
Line 21 • Total Actual Program Cost (ADD Lines 4, 13 & 20)	Line 21 • Total Actual Program Cost (ADD Lines 4, 13 & 20)
Line 22 • Enter the total amount of federal grant award withdrawn through the Payment Management System.	Line 22 • N/A
Line 23 • Subtract Line 21 from Line 22 to provide the unexpended balance of your federal grant.	Line 23 • N/A
Federal funds may NOT be used for: 1. Salaries, wages, and benefits of program partner executives or administrators; 2. Purchase, construction, repair, or rehabilitation of any building or any portion thereof; 3. Costs or expenses incurred which do not support or benefit the program, or which are unnecessary in carrying out the program; 4. Costs or expenses incurred or paid prior to IRS approval of the grant agreement; 5. Costs for installation of a "toll-free," "watts," or "800" number for providing tax assistance; 6. Preparation of the application package; 7. Preparation for next year's program; and 8. Any costs for hotel accommodations over the federal government per diem rate for a particular location when a sponsor conducts a meeting(s).	**Qualified Matching Funds may NOT include:** 1. Indirect expenses, including general overhead of the VITA grant recipient except for salaries and equipment as indicated above. General overhead includes operation and maintenance expenses and depreciation.

Catalog Number 51538T　　Page 4　　Form **13979** (Rev. 6-2008)

Form **13980** (June 2008)	Department of the Treasury– Internal Revenue Service **Business Results** **VITA Grant Program Year End Report**	OMB #

Purpose: This form is to be used by VITA Grant Program grantees. It should **accompany the completed VITA Grant Program Year End Narrative due September 30** and should represent the grantees performance for the above grant period in the categories listed.

Name of Partner:		**Grant Period:** October 1, ________ through June 30, ________

Federal Return Preparation	**Number of Returns**
1. Total low income federal returns filed electronically	
2. Total low income federal returns filed as paper returns	
3. Total low income federal returns prepared (Add Lines 1 & 2)	
Return Preparation Site Information	**Number of Sites**
4. Total established sites - fixed location	
5. Total established sites - ad hoc location	
6. Total new sites - fixed location	
7. Total new sites - ad hoc location	
8. Total sites operated (Add lines 4 through 7)	
9. Total sites offering paper only return preparation	
10. Total sites offering electronic filing	
11. Total tax preparation software packages provided by the IRS	
Quality Review Method Used at Sites	**Number of Sites**
12. Total sites using peer review	
13. Total sites using designated review	
Volunteers and Total Volunteer Hours	**Volunteers**
14. Total number of all volunteers	
15. Total number of all volunteer hours	
Volunteer Certification - Record the number of volunteers certified at each training level shown in items 17-23. Volunteers with multiple certification levels should be shown in each level they are certified. Volunteers not certified should be recorded on line 16.	**Number of Volunteers**
16. Volunteers not certified	
17. Volunteer certified in VITA/TCE Basic	
18. Volunteer certified in VITA/TCE Intermediate	
19. Volunteer certified in VITA/TCE Advanced	
20. Volunteer certified in VITA/TCE International	
21. Volunteer certified in VITA Military	
22. Volunteer certified in VITA Foreign Student	
23 Volunteer certified in VITA Puerto Rico	
Underserved Population - Indicate the number of federal tax returns prepared for each underserved population	**Number of Returns**
24. Low income elderly	
25. Low income rural	
26. Low income disabled	
27. Low income limited English proficient	
28. Low income Native American	
29. Low income (not included in Lines 24-28)	
Dollars Generated	**Dollars**
30. Total EITC refund dollars generated by low income federal returns filed	
31. Total refund dollars generated by low income federal returns filed	

Signature	
Signature Of Responsible Office	**Date**

Catalog Number 51539E *NOTE: To be completed when applying for entry into the program.* Form **13980** (Rev. 6-2008)

Instructions – VITA Grant Program Plan – Program Effectiveness

Line 1	Record the number of low income federal returns filed electronically.
Line 2	Record the number of low income federal returns filed as a paper return.
Line 3	Record the total low income federal returns filed. This is the sum of lines 1 and 2.
Line 4	Record the number of sites that were already established that operated during this filing season in fixed site locations.
Line 5	Record the number of sites that were already established that operated during this filing season in ad hoc site locations. More explanation on fixed and ad hoc sites can be found in the glossary section of Publication 4671.
Line 6	Record the number of new sites that operated during this filing season in fixed site locations.
Line 7	Record the number of new sites that operated during this filing season in ad hoc site locations. More explanation on fixed and ad hoc sites can be found in the glossary section of Publication 4671.
Line 8	Record the number of sites operated. This is the sum of lines 4 through 7.
Line 9	Record the total number of sites that offered paper only returns preparation.
Line 10	Record the total number of sites that offered electronic filing.
Line 11	Record the number of tax preparation software packages provided by the IRS for the sites covered by this grant.
Line 12	Record the number of sites that used peer review.
Line 13	Record the number of sites that used designated review.
Line 14	Record the total number of volunteers.
Line 15	Record the total number of volunteer hours.
Line 16	Record the total number of volunteers that served in a support role and did not successfully complete certification in one of the tax law courses.
Line 17	Record the total number of volunteers that successfully certified on the VITA/TCE Basic tax law training.
Line 18	Record the total number of volunteers that successfully certified on the VITA/TCE Intermediate tax law training.
Line 19	Record the total number of volunteers that successfully certified on the VITA/TCE Advanced tax law training.
Line 20	Record the total number of volunteers that successfully certified on the VITA/TCE International tax law training.
Line 21	Record the total number of volunteers that successfully certified on the VITA Military tax law training.
Line 22	Record the total number of volunteers that successfully certified on the VITA Foreign Student tax law training.
Line 23	Record the total number of volunteers that successfully certified on the VITA Puerto Rico tax law training.
Line 24	Record the total number of federal returns prepared for the low income elderly population.

Form 13981
(June 2008)

Department of the Treasury — Internal Revenue Service

GRANT AGREEMENT

IRS Volunteer Income Tax Preparation and Outreach Programs Privacy Act Notice

Privacy Act Notice– The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The **Grant Agreement** is entered into by the Internal Revenue Service, Department of the Treasury, United States of America, hereinafter referred to as IRS, and ______________________________

Name of Grantee

hereinafter referred to as recipient. This agreement is conditioned upon the appropriation of funds by Congress for the VITA (Volunteer Income Tax Assistance) Program.

The recipient agrees to operate a Volunteer Tax Assistance Program in conformity with the following:

1. Proposed Program Plan;
2. Program Requirements (Chapter II of the Application Package);
3. Standard Forms 424 and 269;
4. Assurances and Certifications;
5. H. R. 2764 (Public Law 110-161), Consolidated Appropriations Act 2008, Division D, Title I, Department of Treasury, IRS, Taxpayer Services;
6. The regulations published in the Federal Register at (44 F.R. 72113, December 13, 1979) adding a new subchapter H to the Internal Revenue Service's Statement of Procedural Rules (26 C.F.R. Part 601);
7. Office of Management and Budget (OMB) Circulars A-21, A-87, A-102, A-110, A-122, and A-133, and Federal regulations, as applicable;
8. All additional applicable statutory requirements, and all additional applicable requirements in OMB Circulars, Department of the Treasury Circulars and Federal Management Circulars;
9. The common rule on nonprocurement debarment and suspension, adopted by the Department of the Treasury (31 C.F.R. Part 19);
10. The common rule on government-wide requirements for Drug-Free Workplace (Grants), as published in the Federal Register (54 F.R. 4946, January 31, 1989) and adopted by the Department of the Treasury (31 C.F.R. Part 19, Sections 19.600 *et seq.*).

Grant Agreement Period: The Grant Agreement covers the period from October 1, 2008, to June 30, 2009, pending approval of the above named sponsor's proposal.

NOTE: If expenses are incurred prior to approval, and the grant is later denied, all costs incurred will be the responsibility of the Sponsor.

Maximum Amount of Funds Available from Internal Revenue Service for Expense Reimbursement:
The maximum amount of funds available from the Internal Revenue Service under the Grant Agreement is ________________ .

The availability of funds is conditional upon the appropriation of funds by Congress. This amount may be increased in writing only by the Internal Revenue Service, SPEC, 5000 Ellin Road, SE:W:CAR:SPEC:FO:OA, C4-168 NCFB, Lanham, MD 20706. No additional expense reimbursements or other payments shall be made by the Internal Revenue Service unless the maximum amount of funds set forth above has been increased in writing by the Director, Field Operations, Stakeholder Partnerships, Education and Communication, Wage and Investment Division.

Approved by an Authorized Representative of the Program Sponsor by:		Approved for the Internal Revenue Service by:	
		Leslye Baronich	
Name (Please Print)		Name (Please Print)	
		Director, Field Operations Stakeholder Partnerships, Education and Communication	
Title (Please Print)		Title (Please Print)	
Signature	Date	Signature	Date

Catalog Number 51540F

Form 13981 (Rev. 6-2008)

VIII. Appendix B – VITA Grant Application Forms (continued)

Application Package Submission Checklist

It is very important that the VITA Grant Program application package be assembled correctly. A copy of the standard forms and certifications are included Appendices A and B of this publication. The application package must be assembled in the following manner:

__ 1. Standard Form 424, *Application for Federal Assistance.*

__ 2. Background Narrative (Limited to 10 pages, double spaced, Arial font 12)
(Items described under **Section VI** of this publication).

__ 3. Proposed Program Plan Narrative (Limited to 15 pages, double spaced, Arial font 12)
(Items described under **Section VI** of this publication).

__ 4. Form 13977, VITA Grant Program Budget Plan.

__ 5. Form 13978, Projected Operations / VITA Grant Program Application Plan.

__ 6. Letter submitted by agency or government head on its official stationery indicating it is a government entity (if applicable).

__ 7. Copy of determination letter issued by IRS recognizing organization as exempt under IRC Section 501(c) (if applicable).

__ 8. Copy of letter of academic accreditation for college, university or other institution of higher learning (if applicable).

__ 9. Matching funds commitment letter(s).

__10. Federal Assurances and Certifications should be submitted in the following order:

__ A. Certification of Assurance Concerning Civil Rights Compliance and narrative addressing items in Section III.C.

__ B. Standard Form LLL, Disclosure of Lobbying Activities (if applicable).

__ C. Standard Form 424B, Assurances – Non-Construction Programs.

__ D. Certification Regarding Debarment, Suspension, and Other Responsibility Matters Primary Covered Transactions.

__ E. Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion Lower-Tier Covered Transactions.

__ F. Certification Regarding Government-wide Requirements for Drug-Free Workplace (Grants)
.

Remember to submit the original application package on a CD containing all documents in your application package. All forms and certifications should be signed in blue ink by an authorized representative of the organization.

IX. Appendix C – VITA Quality Forms

Form **8158 (EN/SP)** (Rev. July 2007)	Department of the Treasury – **Internal Revenue Service** **Quality Review Sheet**	

Instructions: This form is to be completed by certified volunteers responsible for reviewing the accuracy of the taxpayer's return **prior to obtaining the taxpayers' signature**. The taxpayer should be involved in the Quality Review process. The reviewer should compare the return with the Intake and Interview Sheet and all available supporting documents. **Supporting documents include** Forms W-2 and 1099, taxpayer's banking information for direct deposit or debit, taxpayer proof of identity, prior year return, etc. When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should notify the Site Coordinator.

Yes	No	**CERTIFIED QUALITY REVIEWER** Check each item as you verify that the review step is complete.
		Intake sheet was fully completed and used to prepare this tax return. **Note:** If an intake & interview sheet was not used or was not fully completed, ask the volunteer to fully complete the intake sheet with the taxpayer prior to the Quality Review process.
		Names and social security numbers (SSN) or individual taxpayer identification numbers (ITIN) on the return match the intake sheet and supporting documents.
		Taxpayer's **address** on the return matches the intake sheet.
		Filing status on the return was determined based on the interview with the taxpayer and the intake and interview sheet.
		Dependency exemptions on the return were determined based on the interview with the taxpayer and the intake and interview sheet.
		All **income** indicated on the intake/interview sheet, taxpayer's interview and/or supporting documents are included on the return.
		All **adjustments, deductions and credits** indicated on the intake/interview sheet and supporting documents are included on the return.
		All **withholding** and/or estimated tax payment information provided or shown on the supporting documents have been included on the return.
		Direct deposit or Debit information on the return matches the customer's checking/saving routing/account information.
		If return was software generated, all **overridden entries** have been verified.
		Site Identification Number (SIDN) is correct and entered on the return.

Quality Review Results

Check one:

☐ Ready for taxpayer's signature(s)

☐ Errors found, corrections needed.

Comments/Errors:

Catalog Number 61027D

Form **8158 (EN/SP)** (Rev. 7-2007)

Form **13206**
(Rev. 8-2007)

Department of the Treasury – **Internal Revenue Service**

Volunteer Assistance Summary Report

Please mail, fax or e-mail this form to your IRS reporting office by the 3rd business day after the end of the month for all volunteers that worked at your site. Additional submission of this form is necessary only if new volunteers reported to your site. Volunteers should only be reported once.

Contact your local IRS office for mail or e-mail address

Date: ____________ Site Identification Number: S __ __ __ __ __ __ __ __

Site Name: ____________

Site Address: ____________

Site Coordinator/Manager's Name: ____________

Address: ____________ City: ____________ State: ____ ZIP: ____________

Site Coordinator/Manager's Phone Number: ( ) ____________

Volunteer Information	**Volunteer Certification (Check all that apply)**	Does this volunteer also work at another VITA/TCE site?		If Yes, Indicate Site Name(s)
		Yes	**No**	
Name ____ Volunteer Position ____ Address ____ ____	☐ Volunteer Agreement Signed (Form 13615) ☐ VITA/TCE Basic ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA/TCE International ☐ VITA Military ☐ VITA Foreign Student ☐ VITA Puerto Rico ☐ NOT Certified (ex. Greeter)			
Name ____ Volunteer Position ____ Address ____ ____	☐ Volunteer Agreement Signed (Form 13615) ☐ VITA/TCE Basic ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA/TCE International ☐ VITA Military ☐ VITA Foreign Student ☐ VITA Puerto Rico ☐ NOT Certified (ex. Greeter)			
Name ____ Volunteer Position ____ Address ____ ____	☐ Volunteer Agreement Signed (Form 13615) ☐ VITA/TCE Basic ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA/TCE International ☐ VITA Military ☐ VITA Foreign Student ☐ VITA Puerto Rico ☐ NOT Certified (ex. Greeter)			
Name ____ Volunteer Position ____ Address ____ ____	☐ Volunteer Agreement Signed (Form 13615) ☐ VITA/TCE Basic ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA/TCE International ☐ VITA Military ☐ VITA Foreign Student ☐ VITA Puerto Rico ☐ NOT Certified (ex. Greeter)			
Name ____ Volunteer Position ____ Address ____ ____	☐ Volunteer Agreement Signed (Form 13615) ☐ VITA/TCE Basic ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA/TCE International ☐ VITA Military ☐ VITA Foreign Student ☐ VITA Puerto Rico ☐ NOT Certified (ex. Greeter)			

Catalog Number 33190J Form **13206 Page 1** (Rev. 8-2007)

Volunteer Information	Volunteer Certification (Check all that apply)	Does this volunteer also work at another VITA/TCE site? Yes	No	If Yes, Indicate Site Name(s)
Name ______ Volunteer Position ______ Address ______ ______	☐ Volunteer Agreement Signed (Form 13615) ☐ VITA/TCE Basic ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA/TCE International ☐ VITA Military ☐ VITA Foreign Student ☐ VITA Puerto Rico ☐ NOT Certified (ex. Greeter)			
Name ______ Volunteer Position ______ Address ______ ______	☐ Volunteer Agreement Signed (Form 13615) ☐ VITA/TCE Basic ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA/TCE International ☐ VITA Military ☐ VITA Foreign Student ☐ VITA Puerto Rico ☐ NOT Certified (ex. Greeter)			
Name ______ Volunteer Position ______ Address ______ ______	☐ Volunteer Agreement Signed (Form 13615) ☐ VITA/TCE Basic ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA/TCE International ☐ VITA Military ☐ VITA Foreign Student ☐ VITA Puerto Rico ☐ NOT Certified (ex. Greeter)			
Name ______ Volunteer Position ______ Address ______ ______	☐ Volunteer Agreement Signed (Form 13615) ☐ VITA/TCE Basic ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA/TCE International ☐ VITA Military ☐ VITA Foreign Student ☐ VITA Puerto Rico ☐ NOT Certified (ex. Greeter)			

IRS Use Only

Before including the volunteer in STARS, make sure they have not been previously counted at another site this filing season. Once verified, enter the amount on line 1 below:

1. Total number of volunteers reported on this Form for the site ______
2. Total number of volunteers **previously** reported this filing season ______
3. Total number of volunteers reported this filing season (Add 1 & 2) ______

TS Name: ______ TS SEID: ______ Date entered into STARS: ______

Privacy Act Notice

Our legal right to ask for information is 5 U.S.C. 301 and 26 USC 7801.

The primary purpose of asking for this information is to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs, and to identify your skills. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites. For more information about uses, see the Privacy Act Notice for the Taxpayer Assistance Reporting System (STARS) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056].

Your response is voluntary. However, if you do not provide all or part of the requested information, the IRS may not be able to use your assistance in these programs.

Catalog Number 33190J Form **13206 Page 2** (Rev. 8-2007)

Form **13614** (Rev. August 2007)	Department of the Treasury – **Internal Revenue Service** **Intake and Interview Sheet**	**OMB # 1545-1964**

You (and Spouse) will need:

- *Proof of Identity*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return*
- *Child care provider's identification number*
- *Banking information (checking and/or savings account) for direct deposit/debit*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Amounts of other income*

Part I: Taxpayer Information

1. Your First Name | M.I. | Last Name | 2. SSN or ITIN

3. Date of Birth (mm/dd/yyyy) | 4. US Citizen or Resident Alien ☐ Yes ☐ No | 5. Legally Blind ☐ Yes ☐ No | 6. Totally and Permanently Disabled ☐ Yes ☐ No

7. Spouse's First Name | M.I. | Last Name | 8. SSN or ITIN

9. Date of Birth (mm/dd/yyyy) | 10. US Citizen or Resident Alien ☐ Yes ☐ No | 11. Legally Blind ☐ Yes ☐ No | 12. Totally and Permanently Disabled ☐ Yes ☐ No

13. Address | Apt # | City | State | Zip Code

14. Phone Number and e-mail address
Phone: ( ) ____________
e-mail:

15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? ☐ Yes ☐ No

16. **On December 31, 2007:**
a. Were you: ☐ Single ☐ Legally Married ☐ Separated ☐ Divorced ☐ Widowed
b. If married, were you living together (with your husband/wife) **on/after June 30, 2007?** ☐ Yes ☐ No
c. Was your spouse deceased? If yes, provide the date of death. ______________ (mm/dd/yyyy)

17. Did you pay more than half the cost of keeping up the home for the year? ☐ Yes ☐ No

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last) (a)	Date of Birth mm/dd/yyyy (b)	Social Security Number or ITIN (c)	Relationship to you (son, daughter, etc.) (d)	Number of months person lived with you in 2007 (e)	US Citizen, Resident of US, Canada or Mexico (yes or no) (f)	Is the dependent a full time student born before 1989? (yes or no) (g)

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 38836A   Form **13614** (Rev. 8-2007)

Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. **Remember to ask the taxpayer for all their documentation**. Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

Use the decision trees in Publication 4012, *Volunteer Resource Guide* while discussing the questions below with the taxpayer.

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: ☐ Single ☐ MFJ ☐ MFS* ☐ HOH ☐ QW

*Spouse Name ____________________________ Social Security Number ____________________

☐ Yes ☐ No 1. Did you provide more than 50% of the support for the dependents claimed?
☐ Yes ☐ No 2. Can anyone else claim any of these dependents on their income tax return?
☐ Yes ☐ No 3. Were any of these dependents permanently and totally disabled in 2007?
☐ Yes ☐ No 4. Did any of these dependents file a joint return for 2007?
_____________ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

☐ Yes ☐ No 1. Wages or Salary (include W-2s for all jobs worked during the year)
☐ Yes ☐ No 2. Disability income
☐ Yes ☐ No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
☐ Yes ☐ No 4. State tax refund (may be taxable if you itemized last year)
☐ Yes ☐ No 5. Alimony income
☐ Yes ☐ No 6. Tip income
☐ Yes ☐ No 7. Pension and/or IRA distribution
☐ Yes ☐ No 8. Unemployment (1099-G)
☐ Yes ☐ No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
☐ Yes ☐ No 10. Self Employment Income - business, farm, hobby **(1099-Misc or any earned income not reported on W-2)**
☐ Yes ☐ No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

☐ Yes ☐ No 1. Contributions to IRA, 401k or other retirement account
☐ Yes ☐ No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
☐ Yes ☐ No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

☐ Yes ☐ No 1. Un-reimbursed medical expenses
☐ Yes ☐ No 2. Home mortgage payments (interest and taxes – see Form 1098)
☐ Yes ☐ No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

☐ Yes ☐ No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
☐ Yes ☐ No 2. Educational expenses for you (or your spouse) and/or your dependents
☐ Yes ☐ No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

☐ Yes ☐ No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
☐ Yes ☐ No 2. Based on the interview, is the taxpayer qualified for EITC?

Catalog Number 38836A Page 2 Form **13614** (Rev. 8-2007)

Form **13615** (Rev. 7-2007)

Department of the Treasury – **Internal Revenue Service**

Volunteer Agreement
Standards of Conduct – VITA/TCE Programs

Cat. No. 38847H

The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

Instructions: To be completed by all volunteers in the VITA/TCE program.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will safeguard the confidentiality of taxpayer information.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- I will exercise reasonable care in the use and protection of equipment and supplies.
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.

Volunteer Information

Print Full Name ______________________ Signature and Date ______________________

Home Street Address ______________________ Daytime Telephone ______________________

City, State and Zip Code ______________________ E-mail Address ______________________

Site and/or Partner Name ______________________

This form is to be retained at the Site or by the Partner.

Volunteer position(s) ________________________________
(screener, preparer, interpreter, reviewer, etc.)

(Partner Use Only) Test Results – Only volunteers preparing federal tax returns, answering tax law questions, or reviewing federal tax returns for accuracy are required to be certified.

	Basic	Intermediate	Advanced	Military	International	Foreign Student/Scholars		
						Part 1	Part 2	Part 3
Volunteer's Test Score								
Certification level – Mark the appropriate box								

Privacy Act Notice–The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.
Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.
Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Cat. No. 38847H Form **13615** (Rev. 7-2007)

X. Appendix D – Exhibits

Exhibit 1 – Allowable and Unallowable Expenses

Allowable Expenses	Unallowable Expenses
Computers and printers including related supplies such as, printer cartridges, cable locks, memory, network cards, and external media for backup of data	Salary payments to volunteer return preparers, screeners, and reviewers
Encryption software	Purchase, construction, repair, or rehabilitation of any building or any portion thereof
Internet Connectivity	Costs that do not support or benefit the program, or are unnecessary in carrying out the program
Audit services	Entertainment costs as described in OMB Circular A-21 § J.17 and OMB Circular A-122, Attachment B § 14
Costs associated with space utilized for tax preparation-rent, utilities, insurance, custodial service	Certain advertising and public relations costs, as described in OMB Circular A-21 § J.1.f and OMB Circular A-122, Attachment B, § 1
Reasonable salary costs for VITA program clerical support, program or site coordinator, and/or tax law instructor	Costs of goods or services for personal use of the program employees, as described in OMB Circular A-21, § J.22 and OMB Circular A-122, Attachment B, § 19
Publicity and training costs directly related to the VITA program	Tax Preparation Software
Office supplies	Costs or expenses paid or incurred prior to IRS approval of the grant award.
Miscellaneous services such as, computer repair or currier for delivering required documents and reports to IRS	Costs associated with the preparation of the VITA Grant application package
Installation of phone lines necessary to provide electronic transmission of returns and to schedule appointments for tax preparation	Any costs for hotel accommodations over the Federal government per diem rate when attending program related meetings and/or conferences
Volunteer travel reimbursement costs to and from the site location	Costs associated with refund anticipation loans
Costs incurred for attending the annual VITA Grant Orientation Conference	
Costs for interpreter services	

X. Appendix D – Exhibits

Exhibit II - Portable Document Format (PDF) Conversion Programs

Following is a list of downloadable programs that allows users to read and transmit Portable Document Format files that are contained within the GRANTS.GOV system, particularly in certain grant-making agencies' application process.

PDF generator software is available to help you save your documents as PDFs. There are several programs for both PCs and Macs, along with websites that can perform the conversion for you.

Please note that when naming your file, please do not use special characters or spaces in the file names. Such files are unrecognizable as PDFs to some systems. The list below contains some of the PDF generators available, many of which are free or very inexpensive. IRS does not endorse any particular software. Consult the vendor websites for more information. The websites below are listed alphabetically.

Adobe
http://www.adobe.com/products/acrobatstd/main.html Print driver that will work with any application. (For PC or Mac)

BLC Technologies
http://www.gohtm.com Web-based converter. Vendor e-mails PDF back to you. (For PC or Mac)

Create Adobe PDF Online
https://createpdf.adobe.com/index.pl/ Web-based converter. Vendor e-mails PDF back to you. (For PC or Mac)

CutePDF
http://www.cutepdf.com Print driver that will work with any application. (For PC)

Go2PDF
http://www.go2pdf.com Print driver that will work with any application. (For PC)

Pdf995
http://site4.pdf995.com Print driver that will work with any application. (For PC)

PDFcreator
http://docupub.com Web-based converter. View PDF or e-mails PDF to you. (For PC or Mac)

Win2PDF
http://www.win2pdf.com/ Print driver that will work with any application. (For PC)

Zeon Corporation
http://www.pdfwizard.com/ Print driver that will work with any application. (For PC

X. Appendix D – Exhibits

Exhibit III - Tips for Completing and Submitting Your Application

When completing and submitting your application, it is important to adhere to the established requirements and guidelines. Listed below are a few tips that will lead to a strong application package.

- Stay within the guidelines when completing the narratives (i.e. number of pages, font, content)
- Use good grammar.
- Include current statistics whenever possible; document the source.
- Ensure that budget numbers are consistent on Form 424 and in the narrative.
- Complete all forms and certifications.
- Sign all documents in blue ink.
- Review the application package prior to submission; use more than one reviewer.
- Assemble the application package correctly.
- Submit your application early.

XI. Glossary/Definitions of Terms:

Accessibility – The relative ease of which sites can be physically located, entered into, and services obtained by low-income, elderly, limited English proficient and disabled individuals.

Ad Hoc Site – A site that operates in conjunction with a fixed site to provide service in underserved communities on a limited basis. This term is most commonly referred to when determining whether a separate software license is required.

Cash Contributions – This is the recipient's cash outlay, including the outlay of money contributed to the recipients by third parties.

Coalition – A collaboration of community organizations that have a common interest or shared commitment to the overall goal of helping low-income families.

Cultural Competency – Having an awareness and knowledge of cultures' beliefs in a manner that leads to being more responsive to their needs.

Designated Quality Review – This is the preferred quality return review method and employs a certified volunteer performing a review of the returns prepared at a site to ensure accuracy and completeness. The Designated Quality Reviewer should be one of the most experienced persons at the site and should have the following skills:
1. In-depth knowledge and understanding of tax law, as well as e-file software (if applicable).
2. Properly trained and certified at the Advanced Level or the maximum level for preparing returns at the site.
3. Ability to explain tax law and how it applies to the taxpayer.
4. Tact in dealing with taxpayers and volunteers when errors are identified.

EFIN – The Electronic Filing Identification Number is an identification number assigned by the Internal Revenue Service to an electronic return originator. Form 8633 must be filed to receive the number. The number is required for all e-file sites not using on-line filing. The same number will be used as long as the site is in operation.

Grantee – A recipient of grant funds.

Grant Recipient – Designates those organizations applying for a VITA grant that were awarded monies to support the VITA return preparation program.

Infrastructure – An underlying base or foundation especially for an organization or system.

Low Income – For purposes of the VITA program, low income means adjusted gross income at or below the maximum Earned Income Tax Credit income limit.

Matching – This is the portion of program costs not borne by the federal government.

Matching Funds – Funds that applicants must provide on a dollar-for-dollar basis for all grant funds received.

Matching Grant Program – A program that requires grantees to provide funds on a dollar-for-dollar basis in order to be eligible for grant funding.

Non-Urban – Non-urban is a city, town, or unincorporated area that has a population of 50,000 inhabitants or less. Non-urban may also be referred to as rural.

Overprint Form – This refers to a tax return (Form 1040, 1040A, or 1040EZ) specifically designated for the VITA and TCE programs. They are used at sites offering paper return filing only and are specially marked to highlight the Site Identification Number (SIDN).

XI. Glossary/Definitions of Terms: (continued)

Peer Review – This refers to a type of quality return review involving the exchange and review of returns with fellow return preparers to ensure accuracy and completeness. This review method is often used at smaller sites where workload and volunteer services do not allow for a person to review all returns.

Project Period – This refers to the period covered by the grant. For the VITA grant, the project period is October 1 through June 30.

Quality Control Process – The procedures and processes in place to measure the quality of your VITA site operations and the accuracy rate of returns prepared.

Quality Reviewer – A person, other than the individual that assisted in the preparation of the return, who checks a tax return to ensure its accuracy and completeness.

Quality Site Requirements – Nine practices identified by the IRS to ensure taxpayers visiting volunteer sites receive quality service and accurate returns.

Self Review – This is the least preferred quality review method and is not endorsed for the VITA Grant Program. It involves the preparer reviewing the returns they prepare before finalizing return preparation activities. It is most normally used at one person sites.

SIDN – The Site Identification Number is a number assigned to each volunteer site for identification purposes by the IRS. This number must be recorded on all returns in order to obtain credit for return preparation.

Site – A location established to provide volunteer tax preparation.

Site (Established) – A volunteer tax preparation site that was operational during the most recent filing season.

Site (Proposed) – A new volunteer tax preparation site location that you plan to have operational for the upcoming filing season.

Site Coordinator – The person responsible for program coordination and various administrative duties associated with managing a site.

Stakeholder Partnerships, Education and Communication – SPEC is the outreach and education of Internal Revenue Services' Wage and Investment Division. SPEC administers the VITA/TCE Programs.

Sustainability and Growth Strategy – Plan for program expansion, continued funding, volunteer retention, partner collaboration and support.

Third Party In-Kind Contributions – This refers to the value of non-cash contributions provided by non-federal third parties. Third party in-kind contributions may be in the form of equipment, supplies and value of goods and services directly benefiting and specifically identifiable to the VITA program.

Underserved – This term encompasses low income taxpayers that may also be Limited English Proficient, Elderly, Disabled, Native Americans, live in rural areas, or other hard to reach areas.

VITA – Volunteer Income Tax Assistance is one of the volunteer return preparation programs. The VITA program provides free income tax preparation for taxpayers who have limited or moderate incomes, limited English proficient, persons with disabilities and the elderly.

XII. Index of VITA Grant Program Terms