

Congressman Bill Delahunt

Representing the South Shore, Cape and Islands

Guide to the American Recovery and Reinvestment Act

Compiled by the Office of Congressman Bill Delahunt www.house.gov/delahunt March 17, 2009

U.S. Department of Agriculture

Program: Distance Learning, Telemedicine, and Broadband

Funding Agency: Rural Utilities Service

Federal Funding: \$2.5 billion U.S.¹

Description: Funding is available through grants, loans and loan guarantees for broadband infrastructure throughout the country. 75 percent of the area to be served by such funds shall be in a rural area without sufficient access to high speed broadband service.

How to Apply: Grants will be distributed by the federal agency. Visit www.grants.gov and http://www.usda.gov/rus/.

U.S. Department of Transportation

Program: National Surface Transportation Supplemental

Discretionary Grants

Funding Agency: U.S. Department of Transportation

Federal Funding: \$1.5 billion

Description: These funds will be used to award grants on a competitive basis for projects across all surface transportation modes that will have a significant impact on the metropolitan area, region, or Nation.

How to Apply: Funds will be awarded through competitive grants from the U.S. DOT. Please visit http://www.dot.gov/citizen_services/grants_loans as more information will be posted as it becomes available.

Program: Public Transportation

Funding Agency: Federal Transit Administration

Federal Funding: \$6.9 billion **Massachusetts Funding:** \$319,718,084²

Description: These funds will be administered through the Federal Transit Administration (FTA). 80% of the funding will be distributed through the

¹ http://apps.crs.gov/products/r/html/R40160.html

² http://www.fta.dot.gov/index_9289.html#I-M

FTA's urbanized formula, 10% of the funding will be through FTA's rural formula, and 10% will be through FTA's growing states and high density formula.

How to Apply: Formula funding through FTA to states and qualifying cities. For further information, please visit http://www.fta.dot.gov/index_9118.html.

Program: Intercity and High Speed Rail Transportation

Funding Agency: Federal Railroad Administration

Federal Funding: \$8 billion

Description: Funds will be for the Capital Assistance to States Program and the High Speed Passenger Rail Program. The Capital Assistance to States Program is open for capital improvements and planning activities necessary to support improved or new intercity passenger rail service.

How to Apply: Funds will be distributed by grants through the U.S. Department of Transportation/Federal Railroad Administration. Grant information will be available at http://www.grants.gov and http://www.fra.dot.gov/us/content/1954.

Federal Agency: Federal Aviation Administration

Federal Funding: \$1.1 billion for Airports

How to Apply: Funds will be used by the FAA to provide discretionary airport grants to repair and improve critical infrastructure at our nation's airports. For more information, please visit http://www.faa.gov/airports_airtraffic/airports/regional_guidance/central/airports_resources/forms/#aip.

Federal Agency: Federal Aviation Administration

Federal Funding: \$200 million

Upgrade the FAA's power systems: \$50 million Modernize aging en route air traffic control centers: \$50 million Replace air traffic control towers and TRACONS: \$80 million Install airport lighting, navigation and landing equipment:\$20 million

How to Apply: Funds will be used at the FAA's discretion for the purposes listed above. For more information, please visit

http://www.faa.gov/airports_airtraffic/airports/regional_guidance/central/airports_resources/forms/#aip.

Federal Agency: Amtrak
Amtrak funding: \$1.3 billion

How to Apply: Funds will be used by the U.S. Department of Transportation for improvements for the National Railroad Passenger Corporation (AMTRAK). \$450 million will be spent for security improvements. No more than 60% of the remaining funds will be spent in the Northeast Corridor. It requires that funds be awarded within 30 days of enactment and that all funded projects be completed within two years. For more information, please visit http://www.fra.dot.gov/Downloads/ARRA%20FAQs%20FINAL.pdf.

Federal Agency: Federal Transit Administration
Fixed Guideway Infrastructure Investment: \$750 million

How to Apply: Funds will be distributed through an existing authorized formula for capital projects to modernize or improve existing fixed guideway systems. For more information, please contact the FTA's Regional Office. To access the Regional Office's information, click http://www.fta.dot.gov/regions/regional_offices_864.html.

Federal Agency: Federal Transit Administration
Capital Investment Grants: \$750 million

How to Apply: Funds will be distributed on a discretionary basis for New Starts and Small Starts projects that are already in construction or are nearly ready to begin construction. For more information, please contact the FTA's Regional Office. To access the Regional Office's information, click http://www.fta.dot.gov/regions/regional_offices_864.html.

Army Corps of Engineers Funding

Federal Agency: Army Corps of Engineers

Federal Funding: \$4.6 billion Funding by Army Corps Program:

Investigations: \$25 million
Construction: \$2 billion
Operations and Maintenance: \$2.075 billion

• Formerly Utilized Sites Remedial Action Program: \$100 million **Description**: The Army Corps of Engineers will receive \$4.6 billion in

Recovery funding for backlogged projects. The Corps of Engineers provides construction, operation, and maintenance of the nation's flood control and navigation infrastructure, as well as the construction of environmental restoration projects.

How to Apply: Please visit the Army Corps of Engineers' Website for more information on its Recovery money, please click http://www.usace.army.mil/recovery/Pages/default.aspx.

Department of Commerce

Program: Economic Development Assistance Programs

Funding Agency: Economic Development Administration Federal Funding: \$150 million U.S. (Conference Report)

Description: The program's funding is first distributed regionally on a formulaic basis based on high unemployment or low per capita income, and then each region actively seeks competitive applications. \$50 million will be used for economic adjustment assistance to help communities recover from sudden and severe economic dislocation and massive job losses due to corporate restructuring. \$50 million may be transferred to federally authorized, regional economic development commissions.

How to Apply: Funds will be distributed by the federal agency. Visit http://www.eda.gov/InvestmentsGrants/Investments.xml.

Program: Broadband Technology Opportunities Program

Funding Agency: National Telecommunications and Information

Administration, United States Department of Commerce

Federal Funding: \$4.7 billion U.S. (Conference Report)

Description: Funding is provided to award competitive grants to accelerate broadband deployment in unserved and underserved areas, and to strategic institutions that create jobs or provide significant public benefits. \$200 million shall be used for competitive grants for expanding public computer center capacity. \$250 million shall be for competitive grants for innovative programs to encourage sustainable broadband adoption. Internet service providers would be required to provide open access to broadband networks built using the federal funds.

How to Apply: Grants will be distributed by the federal agency. Visit http://www.ntia.doc.gov or http://www.ntia.doc.gov/otiahome/top/grants/grants.htm .

Program: Scientific and Technical Research and Services
Funding Agency: National Institute of Standards and Technology

Federal Funding: \$780 million

Description: Of that total, \$360 million would be for research and development facility construction grants, and \$220 million for research grants, additional research fellowships and measurement equipment and supplies.

How to Apply: You may apply at http://www.grants.gov, to learn more about this program, please visit http://www.nist.gov/recovery/bill.html.

Department of Justice

Program: Violence Against Women Prevention and

Prosecution

Funding Agency: Office on Violence against Women
Federal Funding: \$225 million U.S. (Conference Report)

Description: Funding for Violence against Women Prevention and
Prosecution Programs will be available until September 30, 2010. \$175

million is for the STOP Violence against Women Formula Assistance
Program. \$50 million is for transitional housing assistance grants.

How to Apply: Grants will be distributed by the federal agency. State and local units of government, non-profit non-governmental victims' services

programs may apply. Visit http://www.ovw.usdoj.gov/stop_grant_desc.htm for STOP Violence Against Women program and http://www.ovw.usdoj.gov/thousing_grant_desc.htm for the transitional housing assistance grants.

Program: Byrne Competitive Grants Funding Agency: Office of Justice Programs

Federal Funding: \$225 million U.S. (Conference Report)

Description: The funding is for competitive, peer-reviewed grants to units of State, local, and tribal government, and to national, regional, and local non-profit organizations to prevent crime, improve the administration of justice, provide services to victims of crimes, and support critical nurturing and mentoring of at-risk children and youth.

How to Apply: Grants will be distributed by the federal agency. Visit http://www.grants.gov.

Program: Rural Law Enforcement Funding Agency: Office of Justice Programs

Federal Funding: \$125 million U.S. (Conference Report)

Description: The funding is for grants to combat the persistent problems of drug-related crime in rural America. Funds are available on a competitive basis for drug enforcement and other law enforcement activities in rural states and rural areas, including for the hiring of police officers and for community drug prevention and treatment programs.

How to Apply: Grants will be distributed by the federal agency. Visit http://www.grants.gov or https://grants.ojp.usdoj.gov.

Program: Tribal Law Enforcement Office of Justice Programs

Federal Funding: \$225 million (Conference Report)

Description: Funds are available on a competitive basis for law

enforcement activities on Reservations.

How to Apply: Grants will be distributed by the federal agency. Visit http://www.grants.gov or https://grants.ojp.usdoj.gov/.

Program: Victims Compensation

Funding Agency: Office of Justice Programs

Federal Funding: \$100 million U.S. (Conference Report)

Description: The funding is for formula grants to be administered through the Justice Department's Office for Victims for Crime to support State compensation and assistance programs for victims and survivors of domestic violence, sexual assault, child abuse, drunk driving, homicide and other Federal and state crimes.

How to Apply: Grants will be distributed by the federal agency. Visit http://www.grants.gov or https://grants.ojp.usdoj.gov/.

Program: Internet Crimes Against Children Task Force

Funding Agency: Office of Justice Programs

Federal Funding: \$50 million U.S. (Conference Report)

Description: The funding will help State and local law enforcement agencies enhance investigative responses to offenders who use the Internet, online communication systems, or other computer technology to sexually exploit children.

How to Apply: Grants will be distributed by the federal agency. Visit https://grants.ojp.usdoj.gov/ or http://ojjdp.ncjrs.org/programs/ProgSummary.asp?pi=3#Funding .

. National Science Foundation

Program: Robert Noyce Scholarship Program

Funding Agency: National Science Foundation

Federal Funding: \$60 million U.S. (Conference Report)

Description: The program seeks to encourage talented science, technology, engineering, and mathematics majors and professionals to become K-12 mathematics and science teachers. The program provides funds to institutions of higher education to support scholarships, stipends, and academic programs for undergraduate STEM majors and post-baccalaureate students holding STEM degrees who commit to teaching in high-need K-12 school districts.

How to Apply: Grants will be distributed by the federal agency. Visit http://www.nsf.gov/funding/pgm_summ.jsp?pims_id=5733 or http://www.grants.gov.

Program: Math and Science Partnerships

Funding Agency: National Science Foundation

Federal Funding: \$25 million U.S. (Conference Report)

Description: The Math and Science Partnership (MSP) program is a major research and development effort that supports innovative partnerships to improve K-12 student achievement in mathematics and science. MSP projects are expected to raise the achievement levels of all students and significantly reduce achievement gaps in the mathematics and science performance of diverse student populations.

How to Apply: Institutions of higher education, local K-12 institutions and their local partners may apply for these competitive merit-based grants. Grants will be distributed by the federal agency. Visit: http://www.nsf.gov/funding/pgm_summ.jsp?pims_id=5756&org=NSF or http://www.grants.gov.

Department of Education

Program: Impact Aid

Funding Agency: Department of Education

Federal Funding: \$100 million U.S. (Conference Report)

Description: This funding will be given to school with federally-connected students or are on federally-owned and, for construction. Disbursement will be made to local school jurisdictions that are financially affected by federal activities.

How to Apply: Grants will be distributed by the federal agency. Visit http://www.grants.gov or http://www.ed.gov/fund/grants-apply.html?src=fp .

Program: Innovation and Improvement

Funding Agency: Department of Education

Federal Funding: \$200 million U.S. (Conference Report)

Description: All the funding provided is for the Teacher Incentive Fund (TIF) program. This program supports efforts to develop and implement performance-based teacher and principal compensation systems in high-need schools. A high-needs school is defined as a school with more than 30% of its enrollment from low-income families which is based on eligibility for free or reduced priced lunches or other poverty measures permitted by the state. Local Education Agencies including charter schools that are LEA's in the State may apply.

How to Apply: Grants will be distributed by the federal agency. Visit http://www.ed.gov/fund/grants-apply.html?src=rt or http://www.ed.gov/programs/teacherincentive/index.html.

Program: Rehabilitation Services and Disability Research

Funding Agency: Department of Education

Federal Funding: \$680 million U.S. (Conference Report)

Description: \$540 million is available for Vocational Rehabilitation State Grants and \$140 million for Independent Living Programs. Of the funding available for Independent Living Programs, \$18.2 million will go to State grants, \$87.5 million to Independent Living Centers and \$34.3 million for Services for Older Blind Individuals.

How to Apply: All registered vocational rehabilitation service providers may apply. For independent living programs, all non-profit organizations that run centers for independent living are eligible to apply. To apply for funding for Services for Older Blind Individuals, agencies serving individuals who are blind may apply. Grants will be distributed by the federal agency. Visit http://www.ed.gov/programs/cil/index.html or http://www.grants.gov.

Program: Student Financial Assistance

Funding Agency: Department of Education

Federal Funding: \$15.84 billion U.S. (Conference Report)

Description: \$15.64 billion of the funding will go to Pell Grants and \$200 million will be allocated for College Work-Study. The maximum Pell Grant award will be raised to \$5,350.

How to Apply: Applicants for a Pell Grant should visit http://www.ed.gov/programs/fpg/index.html, www.fafsa.ed.gov,

http://studentaid.ed.gov or www.students.gov to obtain an application and further information.

Program: Institute of Education Sciences

Funding Agency: Department of Education

Federal Funding: \$250 million U.S. (Conference Report)

Description: Up to \$5 million may be used for awards to public or private

organizations or agencies to improve data coordination.

How to Apply: Institutions of Higher Education may apply. Grants will be

distributed by the federal agency. Visit

http://ies.ed.gov/funding/grantsearch/index.asp.

Department of Homeland Security

Program: State and Local Programs

Funding Agency: Federal Emergency Management Agency
Federal Funding: \$300 million U.S. (Conference Report)

Description: \$150 million is for the Public Transportation Security

Assistance and Railroad Security Assistance, including Amtrak security and \$150 million is for Port Security Grants. The bill waives the cost-share for Port Security Grants funded in this Act. Priority will be given to construction projects which address the most significant risks and can be

completed in a timely fashion.

How to Apply: Funds will be distributed by the federal agency directly to transit agencies. Eligible agencies will be determined by the Urban Areas Security Initiative (UASI). Visit

http://www.fema.gov/government/grant/psgp/index.shtm#1 for Port Security Grants and http://www.fema.gov/government/grant/tsgp/index.shtm for Transit Security Grants and http://www.grants.gov .

Program: Firefighter Assistance Grants

Funding Agency: Federal Emergency Management Agency
Federal Funding: \$210 million U.S. (Conference Report)

Description: Funding is provided for modifying, upgrading or constructing

non-Federal fire stations, not to exceed \$15,000,000 per grant.

How to Apply: Local fire departments may apply through the Firefighter Assistance Grants Program. Funds will be distributed by the federal agency. Visit FEMA's official site for assistance with these firefighter funds: http://www.firegrantsupport.com/.

Department of Defense

Program: Near Term Energy Efficiency Technology

Demonstrations and Research

Funding Agency: Department of Defense Federal Funding: \$300 million U.S.

Description: \$75 million each will be allocated to Army, Air Force, Navy and Defense-Wide for Research, Development, Test and Evaluation projects, including pilot projects, demonstrations and energy efficient manufacturing enhancements. Funds are for improvements in energy generation and efficiency, transmission, regulation, storage, and for use on military installations and within operational forces. Funding is to include research and development of energy from fuel cells, wind, solar, and other renewable energy sources to include biofuels and bioenergy.

How to Apply: Pursue a procurement opportunity with the Department of Defense.

http://www.acq.osd.mil/dpap/cpic/cp/docs/guide to dod contracting opport unities us 20070425.pdf.

Housing and Urban Development

Program: Supplemental Grants to Public Housing

Authorities for Capital Needs

Funding Agency: Department of Housing and Development

Federal Funding: \$4 billion

Description: This funding will provide financial assistance to Public

Housing Authorities (PHA) to implement much needed capital

improvements in public housing.

How to Apply: \$3 billion would be administered through the current grant process and \$1 billion would be administered through a new competitive grant process. The new process would provide funding to projects that rehabilitate units to improve energy efficiency, increase affordable housing projects that are ready-to-go, and address the housing needs of senior citizens and persons with disabilities. Projects that can award contracts based on bids within 120 days from the date that the funds are available to the recipients would be given priority. Details for the competitive grants will be available at www.HUD.gov or http://www.grants.gov.

Program: Public Assisted Housing Stability and Energy

Efficiency

Funding Agency: Department of Housing and Urban Development

Federal Funding: \$2.25 billion

Description: This funding provides funding for energy-efficient renovations

and retrofits of Section 202, Section 811, and Section 8 units.

How to Apply: Public housing authorities are eligible to apply through a competitive bid process. A local housing agency can attach up to 20% of its voucher assistance to specific housing units if the owner agrees to either rehabilitate or construct the units, or the owner agrees to set-aside a portion of the units in an existing development. For further details and to apply, visit http://www.grants.gov or www.hud.gov.

Program: HOME

Funding Agency: Department of Housing and Urban Development

Federal Funding: \$2.25 billion

Description: HOME is a flexible source of dollars for local jurisdictions, and funding provided through this account will help to rehabilitate and construct housing, as well as fill financing gaps caused by the credit freeze. There are thousands of ready-to-go housing projects that have been stalled due to the economic crisis. HOME will serve as a financing mechanism allocated by formula to fill the gaps left by the private market, and will spur construction jobs in the hard-hit homebuilding industry.

How to Apply: State and local governments are eligible to apply. For further details and to apply visit http://www.grants.gov or www.hud.gov .

Program: Emergency Food and Shelter Program

Funding Agency: Department of Homeland Security

Federal Funding: \$100,000,000

Description: The Emergency Food and Shelter Program began in 1983 with a \$50 million federal appropriation. The program was created by Congress to help meet the needs of hungry and homeless people throughout the United States and its territories by allocating federal funds for the provision of food and shelter. The program is governed by a national board composed of representatives of the American Red Cross; Catholic Charities, USA; United Jewish Communities; The National Council of the Churches of Christ in the U.S.A.; The Salvation Army; and United Way of America. The Board is chaired by a representative of the Federal Emergency Management Agency (FEMA).

How to Apply: Additional money will be given to the organizations listed above. The national board will allocate these additional funds to local agencies through an established federal formula based on unemployment, population and poverty data. To apply, please visit http://www.grants.gov and to learn more about this specific program, please visit http://www.fema.gov/government/grant/efs.shtm.

Small Business Provisions³

Funding Agency: Small Business Administration

Federal Funding: \$636,000,000

Description: This program provides \$636 million for new direct lending and guarantee authorities under the Small Business Administration's (SBA) 504 certified development company (CDC) program, which provides growing businesses with long-term; fixed-rate financing for major fixed assets, such as land and buildings.

How to Apply: Competitive grants can be obtained through the Small Business Administration at http://www.sba.gov. The SBA would be authorized to guarantee up to 90% of small business loans originating under the 504 program, and to refinance such loans.

³ Additional provisions for small businesses can be found in the tax section of this document.

Financial Services

Program: Community Development Financial Institutions

Funding Agency: Department of Treasury

Federal Funding: \$100,000,000

Description: The Community Development Financial Institutions (CDFI) Program was established by the Reigle Community Development and Regulatory Improvement Act of 1994 to use federal resources to invest in and build the capacity of CDFIs to serve low-income people and communities lacking adequate access to affordable financial products and services.

How to Apply: An organization wishing to apply must be either already certified as a CDFI or be able to become certified by the Fund within two years of its application. For further details on how to become certified and to apply visit

http://www.cdfifund.gov/what_we_do/programs_id.asp?programID=7.

Department of Health and Human Services

Program: Community Health Centers

Funding Agency: Health Resources and Services Administration,

Department of Health and Human Services **Federal Funding:** \$500,000,000

Description: These funds are to be used to support new sites and service areas, to increase services at existing sites and to provide supplemental payments for spikes in the uninsured. Grants for new sites and services are to be two years in length. The Conferees specifically encourage currently approved community health centers to apply.

How to Apply: This funding is for community health centers. Grants will be available through HRSA and will be awarded directly to community health centers. Community Health centers can apply through http://www.grants.gov or http://www.hrsa.gov.

Program: National Health Service Corp.

Funding Agency: Department of Health and Human Services

through HRSA

Federal Funding: \$75,000,000

Description: This funding will be used for extending service contracts and operations. Funding will also go to training programs for the primary care medicine and dentistry fund, the public health and preventative medicine program and scholarships.

How to Apply: Additional information can be found at http://nhsc.hrsa.gov.

Program: Head Start

Funding Agency: Department of Health and Human Services

Federal Funding: \$1 Billion

Description: The Head Start funds will be allocated according to current statutory formula. HHS will work with local Head Start grantees in order to manage these resources to sustain FY 09 awards through FY10.

How to Apply: For more information and to apply visit http://www.hhs.gov or http://www.grants.gov .

Program: Early Head Start

Funding Agency: Department of Health and Human Services

Federal Funding: \$1.1 billion

Description: Early Head Start (EHS) is a federally funded community-based program for low-income families with infants and toddlers and pregnant women. EHS aims to promote healthy prenatal outcomes for pregnant women, to enhance the development of very young children, and to promote healthy family functioning.

How to Apply: These will be competitive grants administered through the Department of Health and Human Services. Apply through http://www.grants.gov or http://www.hhs.gov.

Program: Establish a New Initiative to award capacity

building grants directly to nonprofits

Funding Agency: Department of Health and Humans Services

Federal Funding: \$100,000,000

Description: This program will expand the delivery of social services to individuals and communities affected by the economic downturn.

How to Apply: The guidelines for the grant process will be established by the Secretary of Health and Human Services. More information can be obtained at http://www.hhs.gov and http://www.grants.gov.

Program: Health IT

Funding Agency: Department of Health and Human Services

Federal Funding: \$19.2 billion

Description: This bill promotes the use of health information technology (health IT), such as electronic health records, by: requiring the government to take a leadership role to develop standards by 2010 that allow for the nationwide electronic exchange and use of health information to improve quality and coordination of care; investing \$19 billion in health information technology infrastructure and Medicare and Medicaid incentives to encourage doctors, hospitals, and other providers to use health IT to electronically exchange patients' health information; and strengthening Federal privacy and security law to protect identifiable health information from misuse as the health care sector increases its use of health IT.

How to Apply: Hospitals and Physicians' offices will automatically receive these benefits through their CMS reimbursements. Other medical agencies and services can apply for grants through the Department of Health and Human Services to offset the cost of implementing HIT. To apply go to http://www.hhs.gov or http://www.grants.gov.

Program: National Institute of Health (NIH)

Funding Agency: Department of Health and Human Services

Federal Funding: \$10 billion

Description: \$1 billion of the total allotted money will be distributed as competitive grants through the NIH National Center for Research. These grants will be awarded for construction and renovation of external research facilities.

How to Apply: For additional information and to apply for a grant visit http://grants.nih.gov/grants/oer.htm .

Department of Interior

Program: Bureau of Land Management
Funding Agency: Bureau of Land Management

Federal Funding: \$305 million

Description: This funding is for the management of lands and resources under the Bureau's jurisdiction. The Bureau should select the individual projects based on a prioritized process which weighs the capacity of proposals to create the largest number of jobs in the shortest time and which creates lasting value. Projects can include deferred maintenance, abandoned mine and well site remediation, road and trail maintenance, watershed improvement, and high priority habitat restoration.

How to Apply: Funds will be distributed at the Bureau's discretion and not available for applicants. To learn more, please visit http://www.doi.gov/recovery/index.html.

Program: Wildland Fire Management Bureau of Land Management

Federal Funding: \$15 million

Description: These funds will be used for high priority hazardous fuels reduction projects on Federal lands.

How to Apply: Funds will be distributed at the Bureau's discretion and not available for applicants. To learn more, please visit http://www.doi.gov/recovery/index.html.

Program: Operation of the National Park System

Funding Agency: National Park Service

Federal Funding: \$146 million

Description: These funds will be used for operations of the national park system. Eligible projects to be funded within this account include, but are not limited to, repair and rehabilitation of facilities and other infrastructure, trail maintenance projects and other critical infrastructure needs. The selection of individual projects will be done by the National Park Service. It will be based on a prioritization process that weighs the capacity of proposals to create the largest number of jobs and create lasting value.

How to Apply: Funds will be distributed at the National Park Service's discretion and not available for applicants. To learn more, please visit http://www.doi.gov/recovery/index.html.

Program: Construction

Funding Agency: Department of Interior

Federal Funding: \$589 million

Description: Eligible projects include: major facility construction, road maintenance, abandoned mine cleanup, equipment replacement, and preservation and rehabilitation of historic assets.

How to Apply: The Department of Interior will have the discretion to award funding for projects currently backlogged. Please visit http://www.doi.gov/recovery/index.html.

Program: Surveys, Investigations and Research

Funding Agency: United States Geological Survey

Federal Funding: \$140 million

Description: The surveys should consider a wide variety of activities, including repair, construction and restoration of facilities, equipment replacement and upgrades, national map activities, and other critical deferred maintenance and improvement projects.

How to Apply: Discretionary funding will be administered through the United States Geological Survey. Visit http://www.usgs.gov for more information.

Department of Labor

Program: Dislocated Worker Assistance National Reserve

Funding Agency: Department of Labor

Federal Funding: \$200 million **Massachusetts Funding:** \$21,223,446⁴

Description: These funds will allow the Secretary of Labor to award national emergency grants to respond to plant closings, mass layoffs and other worker dislocations.

⁴ http://www.doleta.gov/budget/08Rdw\$.pdf

How to Apply: These funds can be applied for through the Department of Labor as necessary.

Program: Youth Build

Funding Agency: Department of Labor

Federal Funding: \$50 million

Description: These funds will allow for expanded services for at-risk youth, who gain education and occupational credentials while constructing or rehabilitating affordable housing.

How to Apply: These funds will be distributed through competitive grants through the Department of Labor. Grant information will be available as the Department of Labor administers the program at http://www.grants.gov.

Program: "Green" and Health Care Worker Training

Funding Agency: Department of Labor

Federal Funding: \$750 million

Description: These funds will be available through competitive grants for worker training and placement in high growth and emerging industry sectors. Grants will be awarded for projects that prepare workers for careers in energy efficiency and renewable energy; the health care sector; and to train workers for wireless and broadband deployment.

How to Apply: The Department of Labor will provide additional information as to how to apply as they administer this program. Please check http://www.grants.gov and http://www.dol.gov for more information.

Program: Community Service Employment for Older Americans

Funding Agency: Department of Labor

Federal Funding: \$120 million **Massachusetts Funding:** \$516,999⁵

Description: The Community Service Employment grants for older Americans are a community service and work based training program created in 1965. Through this program, older workers have access to the SCSEP services as well as other employment assistance available through the One-Stop Career Centers of the workforce investment system. The wages paid to these low-income seniors will provide a direct stimulus to the economies of local communities.

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⁵ http://www.doleta.gov/budget/08Roa\$.pdf

How to Apply: Nonprofit organizations may apply. Current grantees will be provided with the additional funding directly from the Department of Labor. To learn more visit http://www.grants.gov.

Program: Job Corps

Funding Agency: Department of Labor

Federal Funding: \$250 million

Description: These funds will support construction and modernization of a network of residential facilities serving at-risk youth. The funds will allow the Office of Job Corps to move forward on a number of ready-to-go rehabilitation and construction projects. A portion of the funds will be available to provide additional training for careers in the energy efficiency, renewable energy, and environmental protection industries.

How to Apply: Discretionary funding will be used by the Office of Job Corps within the Department of Labor. To learn more, please visit http://www.doleta.gov/recovery/ and http://www.grants.gov.

Department of Energy

Program: Biomass from Energy Efficiency and

Renewable Energy Program

Funding Agency: Department of Energy

Federal Funding: \$800 million

Description: The Department of Energy will disburse this funding through competitive grants and discretionary spending for biomass research and development.

How to Apply: Please check http://www1.eere.energy.gov/biomass/ for additional information as the Department of Energy implements this program. Federal grants can be found at http://www.grants.gov.

Program: Geothermal from Energy Efficiency and

Renewable Energy Program

Funding Agency: Department of Energy

Federal Funding: \$400 million

Description: The Department of Energy will disburse this funding through competitive grants and discretionary spending for geothermal technologies research and development.

How to Apply: Please check http://www1.eere.energy.gov/geothermal/ for additional information as the Department of Energy implements this program. Federal grants can be found at http://www.grants.gov.

Program: Energy Efficiency & Conservation Block Grant

Funding Agency: Department of Energy

Federal Funding: \$400 million

Description: The Department of Energy will disburse this funding (EECBG) through competitive grants to local governments that are not eligible entities for grants through the formula. This program will assist eligible entities in implementing energy efficiency and conservation strategies to reduce fossil fuel emissions, to reduce total energy use, and to improve energy efficiency in the transportation, building and other appropriate sectors

How to Apply: Please check http://www.doe.gov for additional information as the Department of Energy implements this program. Federal grants can be found at http://www.grants.gov.

Program: Advanced Battery Manufacturing grants

Funding Agency: Department of Energy

Federal Funding: \$2 billion

Description: Domestic manufacturing facilities are eligible for this funding. The Department of Energy will disburse this funding through competitive grants to support the manufacturing of advanced vehicle batteries and components.

How to Apply: Please check http://www.doe.gov for additional information as the Department of Energy implements this program. Federal grants can be found at http://www.grants.gov.

Program: Alternative Fueled Vehicles Pilot Grant

Funding Agency: Department of Energy

Federal Funding: \$300 million

Description: Funds will be distributed by competitive grants for the purchase of alternative fuel vehicles through the DOE's Clean Cities program.

How to Apply: The Department of Energy will administer these grants on a competitive basis through its Clean Cities Program, to state and local governments, metropolitan transportation authorities, air pollution control districts, and appropriate private entities to be used to purchase and demonstrate alternatively fueled vehicles that utilize fuel cell, electric, or hybrid drive system technologies. Please visit http://www.energy.gov and http://www.grants.gov for the announcement following the program's implementation.

Program: Transportation Electrification

Funding Agency: Department of Energy

Federal Funding: \$400 million

Description: This funding is for a transportation electrical system construction program, authorized by the 2007 Energy Independence and Security Act, at transportation facilities, including seaports and truck stops.

How to Apply: The Department of Energy will administer these grants on a competitive basis. Please visit http://www.grants.gov for the announcement following the program's implementation.

Program: Energy Efficient Appliance Rebate; Energy Star

Funding Agency: Department of Energy

Federal Funding: \$300 million

Description: This funding will provide rebates for residential consumers for the purchase of residential Energy Star products to replace used appliances with more efficient models.

How to Apply: The Department of Energy will administer these rebates through the Energy Star program. Please visit http://www.energystar.gov for more information as the program is implemented.

Program: Electricity Delivery and Energy Reliability-

Smart Grid Investment

Funding Agency: Department of Energy

Federal Funding: \$4.5 billion

Description: The existing transmission system in the United States requires modernization in light of increasing demand. This funding will provide for research and development, pilot projects, and federal matching funds for the Smart Grid Investment Program to meet the goal of developing a modern electric grid, enhancing security and reliability of energy infrastructure, and facilitating recovery from disruptions to the energy supply. A smart grid is an approach to operating the nation's electricity transmission and distribution system using advanced digital technology to save energy and cost, and to allow demand response, use of storage technologies (including plug-in hybrid batteries), integration of dispersed renewable and distributed generators, enhanced reliability and quicker repair of outages, and improved power quality.

How to Apply: There will be a regional demonstration initiative administered through the Department of Energy. There will also be 50% matching grants to states provided by the Department. More information will be available at http://www.grants.gov.

Program: Fossil Energy Research and Development

Funding Agency: Department of Energy

Federal Funding: \$3.4 billion

Description: This funding is for research, development, and demonstration of carbon sequestration, also known as carbon capture projects.

How to Apply: Funds will be awarded competitively in the form of grants and contracts. Please check http://www.grants.gov for more information as it is announced.

Program: Non-Defense Environmental Cleanup

Funding Agency: Department of Energy

Federal Funding: \$483 million

Description: This funding will create jobs in environmental cleanup and remediation services; address legal requirements with states to perform mandated cleanup activities; and accelerate the completion of capital projects, shortening out-year mortgage costs. Sites related to past nuclear activities are excluded.

How to Apply: Funds will be awarded discretionally as well as competitively in the form of grants. Please check http://www.energy.gov and http://www.grants.gov for more information as it is announced.

Program: Science

Funding Agency: Department of Energy

Federal Funding: \$1.6 billion

Description: The Office of Science at the Department of Energy is the single largest supporter of basic research in the physical sciences in the United States, providing more than 40 percent of total funding for this vital area of national importance. It oversees the Nation's research programs in high-energy physics, nuclear physics, and fusion energy sciences. This funding will support improvements to DOE laboratories and scientific facilities to provide the foundation for research and development efforts.

How to Apply: Funds will be awarded by the Department of Energy. Please check http://www.energy.gov for more information.

Program: Advanced Research Projects

Funding Agency: Department of Energy

Federal Funding: \$400 million

Description: Energy to support high-risk, high-payoff research to accelerate the innovation cycle for both traditional and alternative energy sources and energy efficiency as authorized by the America COMPETES Act. The Department of Energy estimates that this amount of funding will support 50,000 jobs through research and construction of laboratory facilities.

How to Apply: Funds will be awarded by the Department of Energy. Please check http://www.energy.gov for more information.

Program: Innovative Technology Loan Guarantees

Funding Agency: Department of Energy

Federal Funding: \$6 billion

Description: This new program would provide loan guarantees for renewable technologies and transmission technologies. The \$6 billion is expected to support more than \$60 billion in loans for these projects. \$10 million from this \$6 billion will support the administrative expenses for the Advanced Technology Vehicles Manufacturing Loan program.

How to Apply: After implementing this new loan program, more information will be available at http://www.energy.gov.

Program: Biomass from Energy Efficiency and

Renewable Energy Program

Funding Agency: Department of Energy

Federal Funding: \$800 million

Description: The Department of Energy will disburse this funding through competitive grants and discretionary spending for biomass research and development.

How to Apply: Please check http://www1.eere.energy.gov/biomass/ for additional information as the Department of Energy implements this program. For more information, visit http://www.grants.gov.

Program: Geothermal from Energy Efficiency and

Renewable Energy Program

Funding Agency: Department of Energy

Federal Funding: \$400 million

Description: The Department of Energy will disburse this funding through competitive grants and discretionary spending for geothermal technologies research and development.

How to Apply: Please check http://www1.eere.energy.gov/geothermal/ for additional information as the Department of Energy implements this program. Federal grants can be found at http://www.grants.gov.

Program: Energy Efficiency & Conservation Block Grant

Funding Agency: Department of Energy

Federal Funding: \$3.2 billion

Description: This program, which was authorized by the 2007 Energy Independence and Security Act, provides EECBG grants to state, local, and tribal governments to fund public facility renovation projects that would install more energy efficient building technologies and materials, and energy efficient technology demonstration projects. \$2.8 billion will be distributed through a formula developed by the Department of Energy. The remaining \$400 million shall be awarded on a competitive basis to entities not qualifying through the formula.

How to Apply: Please check http://www.doe.gov for additional information. Federal grants can be found at http://www.grants.gov .

Program: Advanced Battery Manufacturing grants

Funding Agency: Department of Energy

Federal Funding: \$2 billion

Description: The Department of Energy will disburse this funding through competitive grants to support the manufacturing of advanced vehicle batteries and components.

How to Apply: Please check http://www.doe.gov for additional information. Information about Federal grants may be found at http://www.grants.gov.

Environmental Protection Agency (EPA)

Program: Hazardous Substance Superfund

Funding Agency: EPA

Federal Funding: \$600 million

Description: Funds are limited to the Superfund Remedial program, which addresses contamination from uncontrolled releases at hazardous and toxic waste sites that threaten human health and the environment. Of the over 15,000 uncontrolled hazardous waste sites nation-wide, EPA currently has listed 1,255 sites on its National Priority List. It is these sites, selected based on a hazard ranking system, which would benefit from recovery funds.

How to Apply: The EPA will award these funds based on the National Priority List for Superfund Remedial sites. Please continue to check http://www.epa.gov or http://www.epa.gov/superfund for additional information.

Program: Leaking Underground Storage Tank Trust

Fund Account

Funding Agency: EPA

Federal Funding: \$200 million

Description: Through the Leaking Underground Storage Tanks (LUST) Program, EPA provides resources to states and territories for the oversight,

enforcement and cleanup of petroleum releases from underground storage tanks (USTs). EPA estimates that every year 7,570 new releases occur. Added to the number of sites not yet completed, there could be as many as 116,000 sites requiring clean up actions in 2009.

How to Apply: The EPA will award these funds based on their priority lists for the program. Please visit http://www.epa.gov as they continue to administer the program.

Program: Brownfields Projects

Funding Agency: EPA

Federal Funding: \$100 million

Description: Funds are provided for Brownfields competitive grants to address environmental site assessment and cleanup, 25 percent of which are mandated by law to address petroleum contamination. Funds will capitalize revolving funds and provide low interest loans, job training grants and technical assistance to local governments and non-profit organizations.

How to Apply: Eligible entities include state, local and tribal governments, legislatures, general purpose units of local government, land clearance authorities or other quasi-governmental entities and non-profit organizations. Grants will be distributed by federal agency on a competitive basis. Visit http://www.epa.gov or http://www.grants.gov for more information.

Program: Diesel Emission Reduction Act (DERA) Grants

Funding Agency: EPA

Federal Funding: \$300 million

Description: Created in 2005, the DERA program provides grants and loans to states and local governments for projects that reduce diesel emission. Priority projects include those that maximize public health benefits by significantly reducing particulate matter emissions which are a significant threat to human health and a likely contributor to global warming. The program also targets geographic areas with high air pollution and air toxins and areas that receive a disproportionate quantity of air pollution, such as truck stops and ports. EPA funds technologies to retrofit emission exhaust systems, such as on school buses and other vehicles, replace engines and vehicles, and establish anti-idling programs.

How to Apply: Eligible entities include US regional, State, local, tribal or port agencies with jurisdiction over transportation or air quality and non-profit organizations that represent or provide pollution reduction or educational services to persons or organizations that operate diesel fleets. Visit http://www.grants.gov or http://www.grants.gov or http://www.grants.gov or http://www.grants.gov for more information.

Funding Through the Commonwealth of Massachusetts

Program: Transportation Projects

Funding Agency: Massachusetts Department of Transportation

Federal Funding: \$27.5 billion U.S. (Conference Report)

Massachusetts Funding: \$437.9 million⁶

Description: \$153.2 million is allocated to "shovel-ready" projects. An additional \$319 million will be allocated to the Regional Transit Authorities and the Massachusetts Bay Transportation Authority. Road and bridge projects will be selected for federal funding from a list of eligible projects, and will move forward on a competitive bid basis to meet the 120-day "use-it-or-lose-it" deadline. A list of already-approved projects in the Commonwealth can be found in Governor Patrick's Press Release at http://www.mass.gov/Agov3/docs/econ_recovery/Highway_proposed_MPO_20090306.pdf.

How to Apply: Federal funds will be distributed by formula to the states. Please visit http://www.mass.gov/recovery.

Program: Weatherization Assistance Program

Funding Agency: Massachusetts Department of Energy and

Environmental Affairs

Federal Funding: \$5 billion

Massachusetts Funding: \$122,077,457⁷

Description: This funding will support the weatherization of homes, including adding more insulation, sealing leaks, and modernizing heating and air conditioning equipment, measures which will pay for themselves many times over. The Weatherization Assistance Program will allow low-income families to reduce their heating bills by hundreds of dollars a year.

How to Apply: Individuals can apply for the Massachusetts Department of Energy and Environmental Affairs at

⁶http://www.mass.gov/?pageID=gov3pressrelease&L=4&L0=Home&L1=Key+Priorities &L2=Job+Creation+%26+Economic+Growth&L3=Massachusetts+Recovery+and+Rein vestment+Plan&sid=Agov3&b=pressrelease&f=090306_stimulus&csid=Agov3

⁷http://www.house.gov/apps/list/press/ma10_delahunt/weatherization.html

http://www.mass.gov/?pageID=eoeeahomepage&L=1&L0=Home&sid=Eoeea.

Program: State Energy Program Funding Agency: Department of Energy

Federal Funding: \$3.1 billion **Massachusetts Funding:** \$54,911,000⁸

Description: The State Energy Program (SEP) provides grants to states and directs funding to state energy offices. This funding will provide resources for activities in state energy offices, including key initiatives such as commercial and governmental energy efficiency upgrades. These funds will be available to consumers through rebates on home energy audits, clean energy generation and alternative fuels, and other innovative state efforts to help constituents save on their energy bills.

How to Apply: Funds will be distributed at the Commonwealth's discretion. Please visit http://www.mass.gov/recovery for more information and to apply through the State.

Environmental Protection Agency (EPA)

Program: Clean Water State Revolving Funds

Funding Agency: EPA

Federal Funding: \$4 billion U.S. (Conference Report)

Massachusetts Funding: \$134,401,200⁹

Description: The U.S. Environmental Protection Agency's CWSRF program awards annual capitalization grants to states as a long-term source of state financing a) for the construction of publicly owned wastewater treatment facilities, b) for the implementation of non-point water quality management activities, and c) for the development and implementation of comprehensive estuary conservation and management plans. The recovery funds will help address the \$388 billion funding gap.

How to Apply: Funds will be distributed by formula to the states. Visit http://www.mass.gov/recovery for more information and to apply.

 8 http://www.house.gov/apps/list/press/ma10_delahunt/weatherization.html

http://www.epa.gov/water/eparecovery/docs/Final_SRF_eco_recovery_allotments.pdf

Program: Drinking Water State Revolving Funds

Funding Agency: EPA

Federal Funding: \$2 billion U.S. (Conference Report)

Massachusetts Funding: \$52,216,000¹⁰

Description: The Drinking Water State Revolving Fund (SRF) provides grants, distributed by formula, to states to capitalize their revolving loan funds which then finance drinking water infrastructure improvements. With the recovery funds, states will begin to address the \$274 billion funding gap estimated by the EPA.

How to Apply: Funds will be distributed by formula to the states. Visit http://www.mass.gov/recovery for more information and to apply.

Department of Labor

Program: Workforce Investment Act Formula Grants

Funding Agency: Department of Labor

Federal Funding: \$2.95 billion

Description: This funding is for formula grants to states for training and employment services. The \$2.95 billion in federal funding will be divided into services for adults (\$500 million), services for youths (\$1.2 billion), and services for dislocated workers (\$1.25 billion).

How to Apply: Funds will be distributed to the states by formula. Please visit http://www.mass.gov/recovery/ for more information.

Program: State Unemployment Insurance

Funding Agency: Department of Labor

Federal Funding: \$400 million

Description: These funds will be used for reemployment services to connect unemployment insurance claimants to employment and training opportunities that will facilitate reentry in to employment. The funds provided will be distributed by the existing Wagner-Peyser formula.

¹⁰ http://www.epa.gov/water/eparecovery/docs/Final_SRF_eco_recovery_allotments.pdf

How to Apply: Funds will be distributed by formula to the states who will administer the funding. Please visit http://www.mass.gov/recovery/ for more information.

National Foundation on the Arts and Humanities

Program: Grants and Administration

Funding Agency: National Endowment for the Arts

Federal Funding: \$50 million U.S. (Conference Report)

Description: Grant funding will be distributed in direct grants to fund arts projects and activities which preserve jobs in the non-profit arts sector threatened by declines in philanthropic and other support during the current economic downturn. 40 percent of funds will be distributed to State arts agencies and regional arts organizations in a manner similar to the agency's current process. 60 percent of the funds shall be for competitively selected arts projects and activities according to the National Foundation on the Arts and Humanities Act of 1965.

How to Apply: Grants are distributed by the federal agency to non-profit organizations. Visit http://www.nea.gov/grants/apply/index.html.

Department of Education

Program: State Fiscal Stabilization Fund

Funding Agency: Department of Education

Federal Funding: \$53.6 billion U.S. (Conference Report)

Massachusetts Funding: \$999,257,000¹¹

Description: \$39.5 billion will be distributed to local school districts using existing funding formulas and will be used for preventing cutbacks and layoffs. \$5 billion will go to states as bonus grants for meeting key performance measures in education. \$8.8 billion will go to states for high priority needs such as public safety and other critical services, which may include modernization, renovation, and repairs of public school facilities and institutions of high education facilities.

 $^{^{11}\} http://edlabor.house.gov/documents/111/pdf/publications/ARRA-estimated state education funding-20090213.pdf$

How to Apply: Funds will be distributed by the state. Visit http://www.mass.gov/recovery.

Program: Education for the Disadvantaged

Funding Agency: Department of Education

Federal Funding: \$13 million U.S. (Conference Report)

10th District Funding: \$5,406,000¹²

Description: This funding will go towards Title I formula grants to help disadvantaged kids meet high academic standards. These funds should be available during school years 2009-2010 and 2010-2011 to help school districts mitigate the effect of the recent reduction in local revenues and State support for education. To see the Title I grants being awarded to the Cape and Islands, please click here:

http://www.house.gov/delahunt/finalednum.pdf; and for the South Shore Title I amounts, click here:

http://www.house.gov/delahunt/finalednum2.pdf.

How to Apply: Funds will be distributed by the state. Visit www.mass.gov/recovery

Program: School Improvement Programs

Funding Agency: Department of Education

Federal Funding: \$720 million U.S. (Conference Report)

Description: \$650 million will go toward the Enhancing Education through Technology program and \$70 million for Homeless Children and Youth program. The Secretary of Education will provide each State a grant that is proportionate to the number of homeless students identified as such during 2007-2008 academic year relative to the number of homeless children nationally during the same year. States will award subgrants to local educational agencies on a competitive basis, or using a formula based on the number of homeless students identified in each school district in the state.

How to Apply: Grants will be distributed by the federal agency and by the state. Visit http://www.grants.gov or http://www.grants.gov or http://www.ed.gov/fund/grants-apply.html?src=fp .

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http://www.house.gov/delahunt/finalednum.pdf, http://www.house.gov/delahunt/finalednum2.pdf.

Program: IDEA Funding

Funding Agency: Department of Education

Federal Funding: \$12.2 billion U.S. (Conference Report)

10th District Funding: \$25,964,000¹³

Description: \$11.3 billion will go toward section 611 of part B, \$400 million will go toward section 619 of part B, and \$500 million for part C of IDEA. The funds will be available during school years 2009-2010 and 2010-2011 to help school districts mitigate the effect of the recent reduction in local revenues and State support for education. Within the amount provided for part C of IDEA, the Secretary of Education will reserve the amount needed for grants under section 643 (e), and allocated any remaining funds in accordance with section 643 (c) of IDEA. To see IDEA, Part B grants being awarded to the Cape and Islands, please click here: http://www.house.gov/delahunt/finalednum.pdf; and for the South Shore IDEA, Part B amounts, click here: http://www.house.gov/delahunt/finalednum2.pdf.

How to Apply: Funds will be distributed by the state. Visit http://www.mass.gov/recovery for more information.

Food Nutrition Services

Program: Women's Infants and Children Contingency
Funding Agency: Department of Agriculture through USDA

Federal Funding: \$5 Million

Description: WIC provides Federal grants to States for supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding, and non-breastfeeding postpartum women, and to infants and children up to age five who are found to be at nutritional risk.

How to Apply: State agencies are responsible for determining participant eligibility and providing benefits and services, and for authorizing vendors. For more information and to apply, please visit http://www.mass.gov/recovery, http://www.fns.usda.gov/wic/howtoapply/default.htm.

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¹³ http://www.house.gov/delahunt/finalednum2.pdf, http://www.house.gov/delahunt/finalednum.pdf

Program: Temporary Emergency Food Assistance

Funding Agency: Department of Agriculture

Federal Funding: \$150,000,000

Description: TEFAP provides USDA commodities to states, who distribute the food through local emergency food providers. Available foods vary

depending on market conditions

How to Apply: States will receive an allotment based on federal formula, which they will distribute to local food providers. Please visit http://www.mass.gov/recovery for more information.

Program: National School Lunch Program

Funding Agency: Department of Agriculture through USDA

Federal Funding: \$100 Million

Description: Funds will be provided to states administering a school lunch program in a manner proportional to each states administrative expense allocation. States shall then provide competitive grants to school food authorities based on the need for equipment assistance. From these grants, priority will be given to schools that have 50% or more of students that are eligible to receive free or reduced priced meals.

How to Apply: To apply for a state grant please visit http://www.mass.gov/recovery.

Program: Supplemental Nutrition Assistance Program or

Food Stamps

Funding Agency: Department of Agriculture

Federal Funding: \$19,900,000

Description: This money will go directly to states to supplement their existing food stamp program. The money will be distributed based on the need of people in their state. The benefits will be given to recipients in April.

How to Apply: Persons who need food stamps should contact Massachusetts Department of Health and Human Services at http://www.mass.gov/?pageID=eohhs2subtopic&L=5&L0=Home&L1=Consumer&L2=Basic+Needs&L3=Food+%26+Nutrition&L4=Food+Stamp+Benefits&sid=Eeohhs2.

Program: Childcare and Development Block Grants
Funding Agency: Department of Health and Human Services

through Administration for Children and Families

Federal Funding: \$2 Billion

Description: The funding for these grants will be distributed to states for quality improvements for infant and toddler care. This additional funding will enable states to provide child care assistance for an additional 300,000 children in low-income working families who have been suffering from the economic downturn. It is estimated that it will generate paid employment for roughly 125,000 caregivers.

How to Apply: To apply for state grants visit http://www.mass.gov/recovery.

Program: Congregate Nutrition Services

Funding Agency: Department of Health and Human Services

through the Administration on Aging **Federal Funding:** \$65 Million

Description: Programs that bring seniors together to eat in group settings.

How to Apply: There is a federal formula that is used to distribute this funding to states. States will automatically receive the funding for disbursement. To apply for a state grant please visit http://www.mass.gov/recovery.

Program: Home-Delivered Nutrition Services

Funding Agency: Department of Health and Human Services

Federal Funding: \$32 Million

Description: Programs that bring nutritional and dietary safe meals to

seniors.

How to Apply: There is a federal formula that is used to distribute this funding to states. States will automatically receive the funding for disbursement. To apply for a state grant please visit http://www.mass.gov/recovery.

Program: Community Services Block Grants

Funding Agency: Department of Health and Human Services

Federal Funding: \$1 billion

Description: The Community Service Block Grant (CSBG) is a formula grant that provides funds to States, Territories, and federally and Staterecognized Indian tribes/tribal organizations so that they may provide supportive services and activities to assist low-income individuals and families to become self-sufficient. Typically, States fund these services by making sub-grants to locally based Community Action Agencies and other eligible entities that provide services to low-income individuals and families.

How to Apply: This money will be disbursed directly to states who will then allocate the funds to eligible institutions. One percent of state allocations must be used for benefit coordination services. States will receive this money from the Dept. of Health and Human Services. To apply for state grants go to http://www.mass.gov/recovery.

Funding Directly to Cities

Department of Justice

Program: Byrne-Jag Assistance Grants **Funding Agency:** Office of Justice Programs

Federal Funding: \$2 billion U.S. (Conference Report)

Massachusetts Funding: \$40,793,878¹⁴

Description: The funding is allocated by formula to State and local law

enforcement agencies to help prevent, fight, and prosecute crime.

How to Apply: Grants will be distributed by the Department. Visit www.grants.gov and http://www.ojp.usdoj.gov/BJA/grant/jag.html.

Program: COPS Hiring Grants

Funding Agency: Community Oriented Policing Services Federal Funding: \$1 billion U.S. (Conference Report)

Description: The grants will go to State, local, and tribal governments for the hiring of additional law enforcement officers, to be available until

September 30, 2010.

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¹⁴ http://www.ojp.usdoj.gov/BJA/recoveryJAG/recjag/MA.xls

How to Apply: Grants will be distributed by the federal agency. Visit http://www.cops.usdoj.gov/Default.asp?Item=46.

Housing and Urban Development Programs

Program: Neighborhood Stabilization Program (NSP)

Funding Agency:

Department of Housing and Urban Development

Federal Funding:

\$2 billion

Massachusetts Funding: \$43,466,030¹⁵

Description: Provides federal funding to counties and cities to address the foreclosure crisis. The funding was provided to local governments and states with high levels of foreclosure to purchase and rehabilitate vacant housing. The intent of the program is to eliminate blight and return vacant units to use as affordable rental housing and create affordable homeownership opportunities.

How to Apply: The money will be distributed through formula to NSP entitlement communities. For addition information visit: www.mass.gov/recovery.

Program: Community Development Block Grants

Funding Agency: Department of Housing and Urban Development

Federal Funding: \$1 billion

Description: This is money is distributed to states and counties for

community development.

How to Apply: The money will be distributed through formula to entitlement communities. For additional information and to apply, entitlement and non-entitlement communities should visit: www.mass.gov/recovery.

Program: Energy Efficiency & Conservation Block Grant

Funding Agency: Department of Energy

Federal Funding: \$2.8 billion

¹⁵http://www.hud.gov/offices/cpd/communitydevelopment/programs/neighborhoodspg/st atelinks.cfm

Description: The Department of Energy will disburse EECBG funding by formula to local governments. This program will assist eligible entities to implement energy conservation and efficiency strategies to reduce fossil fuel emissions, to reduce total energy use and improve energy efficiency in the transportation, building, and other appropriate sectors.

How to Apply: By formula, every city with a population of 35,000 or more and every county with a population of 200,000 or more will receive direct funding from the Department of Energy. Each state is guaranteed to have at least its 10 largest cities and 10 largest counties eligible for formula grants, regardless of population. This program has not been implemented previously. To learn more, please visit http://apps1.eere.energy.gov/wip/block_grants.cfm.

Tax Provisions

Program: Computers as Qualified Education Expenses in 529 Education Plans

Tax-advantaged savings plans that cover all qualified education expenses, including: tuition, room & board, mandatory fees and books. The bill provides that computers and computer technology qualify as qualified education expenses.

How to Apply: Families that use 529 Education Plans will now be able to withdraw funds from the 529 account, tax free, to go toward to purchase of computers or computer technology. For more information, visit Massachusetts' 529 Plan website:

http://www.savingforcollege.com/529_plan_details/index.php?state_id=22&page=plans_by_state_.

Program: Work Opportunity Tax Credit

Under current law, businesses are allowed to claim a work opportunity tax credit equal to 40 percent of the first \$6,000 of wages paid to employees of one of nine targeted groups: families receiving Temporary Assistance to Needy Families, certain veterans receiving food stamps or disability compensation, certain ex-felons, residents of designated communities, individuals in vocational rehabilitation, certain youths employed during the summer, certain food stamp recipients, certain recipients of SSI, and longterm recipients of family assistance. The bill creates two new targeted groups of prospective employees: unemployed veterans and disconnected youth. An individual would qualify as an unemployed veteran if they were discharged or released from active duty from the Armed Forces during the five-year period prior to hiring and received unemployment compensation for more than four weeks during the year before being hired. An individual qualifies as a disconnected youth if they are between the ages of 16 and 25 and have not been regularly employed or attended school in the past 6 months. This proposal is estimated to cost \$231 million over 10 years.

How to Apply: The participating business will receive the work opportunity tax credit when taxes are filed with the IRS. Visit http://www.irs.gov/pub/irs-pdf/p954.pdf.

Program: Qualified School Construction Bonds

The bill creates a new category of tax credit bonds for the construction, rehabilitation, or repair of public school facilities or for the acquisition of land on which a public school facility will be constructed. There is a national limitation on the amount of qualified school construction bonds that may be issued by State and local governments of \$22 billion (\$11 billion allocated initially in 2009 and the remainder allocated in 2010). There is a national limitation on the amount of qualified school construction bonds that may be issued by Indian tribal governments of \$400 million (\$200 million allocated initially in 2009 and the remainder allocated in 2010). This proposal is estimated to cost \$9.877 billion over 10 years.

How to Apply: The taxpayer holding qualified school construction bonds on a credit allowance date is entitled to a tax credit. The amount of the tax credit is determined by multiplying the bond's credit rate by the face amount on the holder's bond. The tax credit will be received when taxes are filed with the IRS. Visit http://www.irs.gov.

Program: Extension and Increase in Authorization for Qualified Zone Academy Bonds (QZABs)

The bill allows an additional \$1.4 billion of QZAB issuing authority to State and local governments in 2009 and 2010, which can be used to finance renovations, equipment purchases, developing course material, and training teachers and personnel at a qualified zone academy. In general, a qualified zone academy is any public school (or academic program within a public school) below college level that is located in an empowerment zone or enterprise community and is designed to cooperate with businesses to enhance the academic curriculum and increase graduation and employment rates. QZABs are a form of tax credit bonds, which offer the holder a Federal tax credit instead of interest. This proposal is estimated to cost \$1.045 billion over 10 years.

How to Apply: The taxpayer holding qualified school construction bonds on a credit allowance date is entitled to a tax credit. The amount of the tax credit is determined by multiplying the bond's credit rate by the face amount on the holder's bond. The tax credit will be received when taxes are filed with the IRS. Visit

http://www.irs.gov/publications/p954/ar02.html#d0e3636.

Program: "Making Work Pay" Tax Credit

For 2009 and 2010, the bill would provide a refundable tax credit of up to \$400 for working individuals and \$800 for working families.

How to Apply: Taxpayers will receive this benefit through a reduction in the amount of income tax withheld from their paychecks. Taxpayers may consult with their employer and visit http://www.irs.gov for more information.

Program: Economic Recovery Payment to Recipients of Social Security, SSI, Railroad Retirement and Veterans Disability Compensation Benefits

This provision would provide a one-time payment of \$250 to retirees, disabled individuals and SSI recipients receiving benefits from the Social Security Administration, Railroad Retirement beneficiaries, and disabled veterans receiving benefits from the U.S. Department of Veterans Affairs. The one-time payment is a reduction to any allowable Making Work Pay credit.

How to Apply: For more information, please visit http://www.irs.gov or http://www.treasury.gov.

Program: Refundable Credit for Certain Federal and State Pensioners
The bill would provide a one- time refundable tax credit of \$250 in 2009 to
certain government retirees who are not eligible for Social Security benefits.
This one-time credit is a reduction to any allowable Making Work Pay
credit.

How to Apply: For more information, please visit http://www.irs.gov.

Program: Increase in Earned Income Tax Credit

The earned income tax credit (EITC) is a tax credit for low-income working individuals and families that is refundable for certain taxpayers, meaning it can be claimed even if the credit is worth more than the taxes owed. This provision would temporarily increase the earned income tax credit from 40% to 45% for working families with three or more children.

How to Apply: Taxpayers will receive this credit by claiming the credit on their tax returns. The provision is effective for taxable years beginning after

December 31, 2008. For more information about the EITC, please contact http://www.irs.gov.

Program: Sales Tax Deduction for Vehicle Purchases

The provision provides all taxpayers with a deduction for State and local sales and excise taxes paid on the purchase of new cars, light trucks, recreational vehicles, and motorcycles through 2009. This deduction is subject to a phase-out for taxpayers with adjusted gross income in excess of \$125,000 (\$250,000 in the case of a joint return).

How to Apply: Taxpayers can seek this deduction by claiming the deduction on their 2009 tax return. For more information, visit http://www.irs.gov.

Program: Temporary Suspension of Taxation of Unemployment Benefits

Under current law, all federal unemployment benefits are subject to taxation. The average unemployment benefit is approximately \$300 per month. The proposal temporarily suspends federal income tax on the first \$2,400 of unemployment benefits per recipient. Any unemployment benefits over \$2,400 will be subject to federal income tax. This proposal is in effect for taxable year 2009.

How to Apply: The provision will take effect and suspend the withholding of federal income tax on unemployment benefits automatically. For more information, visit http://www.irs.gov.

Program: Industrial Development Bonds (IDB)

Under current law, certain manufacturing facilities are eligible for tax exempt bond financing. Section 144(a) (12) (C) specifically limits the definition of a manufacturing facility for the purposes of such financing to facilities that are used in the manufacturing or production of tangible personal property. This provision amends the definition of manufacturing facility to any facility used in the manufacturing, creation, or production of tangible or intangible property described in section 197(d)(1)(C)(iii). Intangible property is any patent, copyright, formula, process, design, pattern, knowhow, format, or other similar item. The proposal also clarifies which physical components of a manufacturing facility qualify as "ancillary"

and therefore are subjected to a 25% limitation in the amount of bond issuance used to build or re-construct those components.

How to Apply: This provision adds to the definition for tax exempt bonds. For more information, visit http://www.irs.gov.

Program: Advanced Energy Investment Credit

This provision establishes a new 30% investment tax credit for facilities engaged in the manufacturing of advanced energy property. Credits are available only for projects certified by the Secretary of Treasury, in consultation with the Secretary of Energy, through a competitive bidding process. The Secretary of Treasury must establish a certification program no later than 180 days after date of enactment, and may allocate up to \$2.3 billion in credits. Advanced energy property includes technology for the production of renewable energy, energy storage, energy conservation, efficient transmission and distribution of electricity, and carbon capture and sequestration.

How to Apply: Please check http://www.energy.gov for more information as the Advanced Energy Investment Credit is implemented.

Program: Modify Speed Requirement for High-Speed Rail Exempt Facility Bonds

Under current law, States are allowed to issue private activity bonds for high-speed rail facilities; which are defined as facilities that transport passengers between metropolitan areas using vehicles that are reasonably expected to operate at speeds in excess of 150 miles per hour between scheduled stops. This provision would allow these bonds to be used to develop rail facilities that are used by trains that are capable of attaining speeds in excess of 150 miles per hour.

How to Apply: This provision adds to the definition of an existing bond. More information can be found at http://www.treasury.gov.

Program: Tax Credit Bond Option for State and Local Governments ("Build America Bonds")

The Federal government provides significant financial support to State and local governments through the federal tax exemption for interest on municipal bonds. Both tax credit bonds and tax-exempt bonds provide a

subsidy to municipalities by reducing the cash interest payments that a State or local government must make on its debt. Tax credit bonds differ from tax-exempt bonds in two principal ways: (1) interest paid on tax credit bonds is taxable; and (2) a portion of the interest paid on tax credit bonds takes the form of a Federal tax credit. The Federal tax credit offsets a portion of the cash interest payment that the State or local government would otherwise need to make on the borrowing. For 2009 and 2010, this proposal provides State and local governments with the option of issuing a tax credit bond instead of a tax-exempt governmental obligation bond. Because the market for tax credits is currently small given current economic conditions, the bill would allow the State or local government to elect to receive a direct payment from the Federal government equal to the subsidy that would have otherwise been delivered through the Federal tax credit for bonds.

How to Apply: Please check http://www.treasury.gov for more information as they implement this program.

Program: Long-term Extension and Modification of Renewable Energy Production Tax Credit

This proposal would extend the placed-in-service date for wind facilities for three years (through December 31, 2012); as well as extend the placed-in-service date for three years (through December 31, 2013) for certain other qualifying facilities: closed-loop biomass; open-loop biomass; geothermal; small irrigation; hydropower; landfill gas; waste-to-energy; and marine renewable facilities.

How to Apply: This proposal extends existing tax credits. Information on how to file can be found at http://www.irs.gov.

Program: Temporary Election to Claim the Investment Tax Credit in Lieu of the Production Tax Credit

Under current law, facilities that produce electricity from solar facilities are eligible to take a thirty percent (30%) investment tax credit in the year that the facility is placed in service. Facilities that produce electricity from wind, closed-loop biomass, open-loop biomass, geothermal, small irrigation, hydropower, landfill gas, waste-to-energy, and marine renewable facilities are eligible for a production tax credit. The production tax credit is payable over a ten-year period. Because of current market conditions, it is difficult for many renewable projects to find financing due to the uncertain future tax

positions of potential investors in these projects. The bill would allow facilities to elect to claim the investment tax credit in lieu of the production tax credit.

How to Apply: Participants will be able to file the tax credit on their tax return. For more information, visit http://www.irs.gov.

Program: Repeal Subsidized Energy Financing Limitation on the Investment Tax Credit

Under current law, the investment tax credit must be reduced if the property qualifying for the investment tax credit is also financed with industrial development bonds or through any other Federal, State, or local subsidized financing program. The provision in the American Recovery and Reinvestment Act would repeal this subsidized energy financing limitation on the investment tax credit in order to allow businesses and individuals to qualify for the full amount of the investment tax credit even if such property is financed with industrial development bonds or through any other subsidized energy financing.

How to Apply: Participants will find that the financing limitation for subsidized energy has been removed. For more information, visit http://www.irs.gov.

Program: Tax Credits for Alternative Refueling Property

The alternative refueling property credit provides a tax credit to businesses (e.g., gas stations) that install alternative fuel pumps, such as fuel pumps that dispense E85 fuel, electricity, hydrogen, and natural gas. For 2009 and 2010, this provision would increase the 30% alternative refueling property credit for businesses (capped at \$30,000) to 50% (now capped at \$50,000). Hydrogen refueling pumps would remain at a 30% credit percentage; however, the cap for hydrogen refueling pumps will be increased to \$200,000. In addition, this provision would increase the 30% alternative refueling property credit for individuals (capped at \$1,000) to 50% (capped at \$2,000).

How to Apply: Participants will be able to file for this tax credit on their tax return. For more information, visit http://www.irs.gov.

Program: Removal of Dollar Limitations on Certain Energy Credits

Under current law, businesses are allowed to claim a thirty percent (30%) tax credit for qualified small wind energy property (capped at \$4,000). Individuals are also allowed to claim a thirty percent (30%) tax credit for qualified solar water heating property (capped at \$2,000), qualified small wind energy property (capped at \$500 per kilowatt of capacity, up to \$4,000), and qualified geothermal heat pumps (capped at \$2,000). This provision would repeal the individual dollar caps. As a result, each of these properties would be eligible for an uncapped thirty percent (30%) credit.

How to Apply: Participants will be able to file for the tax credit on their tax return. For more information, visit http://www.irs.gov.

Program: Plug-in Electric Drive Vehicle Credit

This provision modifies and increases a tax credit passed into law at the end of last Congress for each qualified plug-in electric drive vehicle placed in service during the taxable year. The base amount of the credit is \$2,500. If the qualified vehicle draws propulsion from a battery with at least 5 kilowatt hours of capacity, the credit is increased by \$417, plus another \$417 for each kilowatt hour of battery capacity in excess of 5 kilowatt hours and up to 16 kilowatt hours. Taxpayers may claim the full amount of the allowable credit up to the end of the first calendar quarter in which the manufacturer records its 200,000th sale of a plug-in electric drive vehicle. The credit is reduced in following calendar quarters. The credit is allowed against the alternative minimum tax (AMT). This bill also restores and updates the electric vehicle credit for plug-in electric drive vehicle credit and provides a tax credit for plug-in electric drive conversion kits.

How to Apply: Participants will be able to file for the tax credit on their tax return. Please visit http://www.irs.gov for more information.

Program: Clean Renewable Energy Bonds ("CREBs")

This provision authorizes an additional \$1.6 billion of new clean renewable energy bonds to finance facilities that generate electricity from the following resources: wind; closed-loop biomass; open-loop biomass; geothermal; small irrigation; hydropower; landfill gas; marine renewable; and trash combustion facilities. This \$1.6 billion authorization will be subdivided into thirds: 1/3 will be available for qualifying projects of State/local/tribal governments;

1/3 for qualifying projects of public power providers; and 1/3 for qualifying projects of electric cooperatives.

How to Apply: Qualified participants will be able to utilize this bond program as it is developed. Check http://www.treasury.gov for additional information after this program is implemented.

Program: Tax Credits for Energy-Efficient Improvements to Existing Homes

This provision would extend the tax credits for improvements to energy-efficient existing homes through 2010. Under current law, individuals are allowed a tax credit equal to ten percent (10%) of the amount paid or incurred by the taxpayer for qualified energy efficiency improvements installed during the taxable year. This tax credit is capped at \$50 for any advanced main air circulating fan, \$150 for any qualified natural gas, propane, oil furnace or hot water boiler, and \$300 for any item of energy-efficient building property. For 2009 and 2010, this provision would increase the amount of the tax credit to thirty percent (30%) of the amount paid or incurred by the taxpayer for qualified energy efficiency improvements during the taxable year. This provision would also eliminate the property-by-property dollar caps on this tax credit and provide an aggregate \$1,500 cap on all property qualifying for the credit. This provision would update the energy-efficiency standards of the property qualifying for the credit.

How to Apply: Participants will be able to file for the tax credit on their tax return. Please visit http://www.irs.gov for more information.

Program: Qualified Energy Conservation Bonds

This provision authorizes an additional \$2.4 billion of qualified energy conservation bonds to finance State, municipal and tribal government programs and initiatives designed to reduce greenhouse gas emissions. This provision would also clarify that qualified energy conservation bonds may be issued to make loans and grants for capital expenditures to implement green community programs. This provision also clarifies that qualified energy conservation bonds may be used for programs in which utilities provide ratepayers with energy-efficient property and recoup the costs of that property over an extended period of time.

How to Apply: Qualified participants will be able to utilize this bond program as it is developed. Check http://www.treasury.gov for additional information after this program is implemented.

Program: Addition of Permanent Sequestration Requirement to CO2 Capture Tax Credit

Last year, Congress provided a \$10 credit per ton for the first 75 million metric tons of carbon dioxide captured and transported from an industrial source for use in enhanced oil recovery, and \$20 credit per ton for carbon dioxide captured and transported from an industrial source for permanent storage in a geologic formation. Facilities were required to capture at least 500,000 metric tons of carbon dioxide per year to qualify. This provision would require that any taxpayer claiming the \$10 credit per ton for carbon dioxide captured and transported for use in enhanced oil recovery must also ensure that such carbon dioxide is permanently stored in a geologic formation.

How to Apply: New provision does not change the way participants file for the tax credit, just the qualifications to be able to apply for the tax credit. For more information, visit http://www.irs.gov.

Program: Parity for Transit Benefits

Current law provides a tax-free fringe benefit employers can provide to employees for transit and parking. Those benefits are set at different dollar amounts. This provision would equalize the tax-free benefit employers can provide for transit and parking. The proposal sets both the parking and transit benefits at \$230 a month for 2009, indexes them equally for 2010, and clarifies that certain transit benefits apply to federal employees.

How to Apply: Eligible participants will receive information on how to apply through their workplace as this program is implemented. For more information, visit http://www.irs.gov.

Program: Treasury Department Energy Grants in Lieu of Tax Credits Under current law, taxpayers are allowed to claim a production tax credit for electricity produced by certain renewable energy facilities and an investment tax credit for certain renewable energy property. These tax credits help attract private capital to invest in renewable energy projects. Current economic conditions have severely undermined the effectiveness of these tax

credits. As a result, this provision would allow taxpayers to receive a grant from the Treasury Department in lieu of tax credits. This grant will operate similarly to the current-law investment tax credit.

How to Apply: The Treasury Department will issue a grant in an amount equal to thirty percent (30%) of the cost of the renewable energy facility within sixty days of the facility being placed in service or, if later, within sixty days of receiving an application for such grant. For more information, visit http://www.treasury.gov.

Program: Extension of Emergency Unemployment CompensationThrough December 31, 2009, this provision continues the Emergency
Unemployment Compensation program, which provides up to 33 weeks of
extended unemployment benefits to workers exhausting their regular
benefits.

How to Apply: Those receiving unemployment compensation will automatically receive this extension. For more information, visit http://www.doleta.gov.

Program: Increase in Unemployment Compensation Benefits The bill increases unemployment weekly benefits by an additional \$25 through 2009.

How to Apply: Those receiving unemployment compensation will automatically receive this extension. For more information visit http://www.doleta.gov.

Program: Unemployment Compensation Modernization

This provision provides one-time grants to reward and encourage States enacting specific reforms designed to increase UC coverage among low-wage, part-time and other jobless workers, as well as provides an additional \$500 million in administrative funding to all States.

How to Apply: States will receive this funding to support unemployment compensation modernization. For more information, visit http://www.doleta.gov.

Program: Temporary Assistance to States with Advances to Unemployment Trust Funds

This provision temporarily waives interest payments and the accrual in interest on loans received by state unemployment trust funds through December 31, 2010.

How to Apply: Application not necessary as interest payments are waived as this program is implemented. For more information visit http://www.doleta.gov or http://www.irs.gov.

Program: Expansion of Trade Adjustment Assistance (TAA) Programs This provision expands current Trade Adjustment Assistance Programs. Among other things, it extends TAA to trade-affected service sectors' workers and workers affected by outsourcing to other countries, including China or India. It increases training funds available to states by 160 percent to \$575 million per fiscal year; creates a new TAA program for tradeaffected communities; allows for automatic TAA eligibility for workers suffering from import surges and unfair trade; makes training, healthcare, and reemployment TAA benefits more accessible and flexible; and improves the TAA for Firms and TAA for Farmers programs. It reauthorizes all TAA programs (which expired December 31, 2007) through December 31, 2010. Priority will be given to those applications where: the layoffs resulted in an increase of 1 percent in the local area unemployment during the preceding 12 months; layoffs at multiple locations (multi-company) that occur within a 4 month period and in which each layoff impacts 50 or more workers; closures and realignments of military installations; emergencies or disasters that have been declared eligible for public assistance by the Federal Emergency Management Agency (FEMA); and special assistance, including health insurance coverage assistance to trade-impacted workers and other individuals eligible under the Trade Adjustment Assistance Reform Act of 2002.

How to Apply: TAA is administered through the Department of Labor Employment and Training Administration. For more information, visit http://www.doleta.gov/tradeact/.

Program: Duty Refund Recollection

This provision prohibits U.S. Customs and Border Protection (CBP) from demanding that U.S. lumber, steel, and other companies repay duties that

CBP collected on Canadian and Mexican imports, and distributed to the companies between 2001 and 2005.

How to Apply: Application not necessary as the program is implemented. For information, visit http://www.cbp.gov.

Program: Refundable First Time Home Buyer Tax Credit

There is an \$8,000 tax credit for first-time home buyers who purchase a home from Jan 1, 2009 to December 1, 2009. It also eliminates repayment obligations that are under current law unless the home is sold within three years of purchase; in which case, the credit would still be subject to the current-law recapture rules.

How to Apply: Eligible taxpayers can claim this credit when filing their taxes. For more information, visit http://www.irs.gov.

Program: Child Tax Credit

The child tax credit is based on the number of dependent children in a family. This provision would increase the eligibility of the refundable child tax credit.

How to Apply: The provision is effective for taxable years beginning after December 31, 2008. The tax credit will be given after filing for taxes. For more information, visit http://www.irs.gov.

Program: Low Incoming Housing Grants in Lieu of Tax Credits

Under current law, taxpayers are allowed to claim a low-income housing tax credit for certain investments made in low-income housing. These tax credits help attract private capital to invest in the construction, acquisition, or rehabilitation of qualified low-income housing buildings. Current economic conditions have severely undermined the effectiveness of these tax credits. As a result, the bill would allow taxpayers to receive a grant from the Treasury Department in lieu of tax credits. Under this provision, state housing agencies would receive a grant equal to up to 85 percent of 40 percent of the state's low-income housing tax credit allocation in lieu of the low-income housing tax credits they would have received. The sub-awards are subject to the same requirements (including rent, income, and use restrictions on such buildings) as the low-income housing tax credit allocations. The grant program would apply to each state's 2009 low-

income housing tax credit allocation.

How to Apply: Qualified housing agencies can apply at www.mass.gov/recovery.

Program: Alternative Minimum Tax

This provision would provide more than 26 million families with tax relief in 2009 by extending AMT relief for nonrefundable personal credits and increasing the AMT exemption amount to \$70,950 for joint filers and \$46,700 for individuals.

How to Apply: This benefit will automatically go into effect without any action from the taxpayer. For more information, visit http://www.irs.gov.

Program: Extension of Bonus Depreciation

Businesses are allowed to recover the cost of capital expenditures over time according to a depreciation schedule. Last year, Congress temporarily allowed businesses to recover the costs of capital expenditures made in 2008 faster than the ordinary depreciation schedule would allow by permitting these businesses to immediately write-off 50 percent of the cost of depreciable property (e.g., equipment, tractors, wind turbines, solar panels, and computers) acquired in 2008 for use in the United States. The bill would extend this temporary benefit for capital expenditures incurred in 2009.

How to Apply: The extension of the first-year depreciation deduction is generally effective for property placed in service after December 31, 2008. This benefit can be claimed when filing for taxes. For more information, visit http://www.irs.gov.

Program: Extension of Small Business Expensing

In order to help small businesses quickly recover the cost of certain capital expenses, small business taxpayers may elect to write-off the cost of these expenses in the year of acquisition in lieu of recovering these costs over time through depreciation. Until the end of 2010, small business taxpayers are allowed to write-off up to \$125,000 of capital expenditures subject to a phase-out once capital expenditures exceed \$500,000. Last year, Congress temporarily increased the amount that small businesses could write-off for capital expenditures incurred in 2008 to \$250,000 and increased the phase-

out threshold for 2008 to \$800,000. The bill would extend these temporary increases for capital expenditures incurred in 2009.

How to Apply: Small business can obtain this credit when filing for taxes. For more information, please visit http://www.irs.gov.

Program: 5-Year Carryback of Net Operating Losses for Small Businesses

A net operating loss means the amount by which a taxpayer's business deductions exceed the gross income. Under current law, net operating losses may be carried back to the two taxable years before the year that the loss arises and carried forward to each of the succeeding twenty taxable years after the year that the loss arises. For 2008, the bill would extend the maximum NOL carryback period from two years to five years for small businesses with gross receipts of \$15 million or less.

How to Apply: This provision is effective for net operating losses arising in taxable years ending after December 31, 2007. The taxpayer can file for this benefit when filing for taxes. Please visit http://www.irs.gov for more information.

Program: Temporary Reduction of Small Business Corporation Built-In Gains Holding Period from 10 Years to 7 Years

Under current law, if a taxable corporation converts into an S corporation, the conversion is not a taxable event. An S Corporation pays no corporate level tax. Instead a loss of gain goes directly to their shareholders. When a company converts to an S corporation, they must hold its assets for ten years in order to avoid a tax on any built-in gains that existed at the time of the conversion. The bill would temporarily reduce this holding period from ten years to seven years for sales occurring in 2009 and 2010.

How to Apply: This provision will go into effect for businesses for taxable year beginning after December 31, 2008. For more information, visit http://www.irs.gov.

Program: Small Business Capital Gains

This provision increases the percentage of exclusion for qualified business stock sold by an individual from 50 percent to 75 percent.

How to Apply: This provision is effective for stock issued after the date of enactment and before Jan. 1, 2011. Businesses can claim this credit when filing for taxes. For more information, please visit http://www.irs.gov.

Program: Delayed Recognition of Certain Cancellation of Debt Income Under current law, a taxpayer generally has income where the taxpayer cancels or repurchases debt for an amount less than its adjusted issue price. The amount of cancellation of debt income ("CODI") is the excess of the old debt's adjusted issue price over the repurchase price. Certain businesses will be allowed to recognize CODI over 10 years (defer tax on CODI for the first four or five years and recognize this income ratably over the following five taxable years) for specified types of business debt repurchased by the business after December 31, 2008 and before January 1, 2011.

How to Apply: Business can claim this when they file for taxes. For information on qualifications, visit http://www.treasury.gov.

Program: Delay Application of Withholding Requirement on Certain Governmental Payments for Goods and Services

For payments made after December 31, 2010, the Code requires withholding at a three percent rate on certain payments to persons providing property or services made by Federal, State, and local governments. The withholding is required regardless of whether the government entity making the payment is the recipient of the property or services. Numerous government entities and small businesses have raised concerns about the application of this provision. The provision would delay for one year (through December 31, 2011) the application of the three percent withholding requirement on government payments for goods and services in order to provide time for the Treasury Department to study the impact of this provision on government entities and other taxpayers.

How To Apply This provision is effective on the date of enactment. For more information on this provision, please visit http://www.speaker.gov/legislation?id=0103.

Program: New Market Tax Credits

New Market Tax Credits are given to qualified equity investment made to acquire stock in a corporation or a capital interest in a partnership that is a qualified community development entity (CDE). Under current law, there

are \$3.5 billion of New Markets Tax Credits available for 2008 and 2009. The provision increases the available credits for 2008 to \$5 billion and the available credits for 2009 to \$5 billion.

How to Apply: This tax credit will go directly to state certified CDE's. Please visit http://www.irs.gov for more information.

Program: Eliminate Costs Imposed on State and Local Governments by the Alternative Minimum Tax

The alternative minimum tax (AMT) can increase the costs of issuing tax-exempt private activity bonds imposed on State and local governments. Under current law, interest on tax- exempt private activity bonds is generally subject to the AMT. This limits the marketability of these bonds and, therefore, forces State and local governments to issue these bonds at higher interest rates. Last year, Congress excluded one category of private activity bonds (i.e., tax- exempt housing bonds) from the AMT. The bill would exclude the remaining categories of private activity bonds from the AMT if the bond is issued in 2009 or 2010. The bill also allows AMT relief for current refunding of private activity bonds issued after 2003 and refunded during 2009 and 2010.

How to Apply: Municipalities will not need to apply; this provision will automatically take effect. For more information, please visit http://www.irs.gov.

Health Insurance Assistance

Program: COBRA (Consolidated Omnibus Budget Reconciliation Act) To assist individuals in maintaining health coverage, the bill provides a 65% subsidy for COBRA continuation premiums for up to 9 months for workers who have been involuntarily terminated, and for their families. This subsidy also applies to health care continuation coverage if required by states for small employers. To qualify for premium assistance, a worker must be involuntarily terminated between September 1, 2008 and December 31, 2009. The subsidy would terminate upon offer of any new employer-sponsored health care coverage or Medicare eligibility. Workers who were involuntarily terminated between September 1, 2008 and enactment, but

failed to initially elect COBRA because it was unaffordable, would be given an additional 60 days to elect COBRA and receive the subsidy. To ensure that this assistance is targeted at workers who are most in need, participants must attest that their same year income will not exceed \$125,000 for individuals and \$250,000 for families.

How to Apply: Current law requires employers to work with employees and former employees on accessing COBRA and receiving this benefit. Additional information can be found at: http://www.dol.gov/dol/topic/health-plans/cobra.htm.

Program: Temporary Federal Medical Assistance Percentage (FMAP) Increase

The bill increases FMAP funding for a 27-month period beginning 10/1/2008 through 12/31/2010, with an across-the-board 6.2% increase to all states and territories. A bonus structure (in addition to the across-the-board increase in funding) provides an additional decrease in State financial obligations for Medicaid based on increases in the State's unemployment rate. States will also be required to maintain effort on eligibility.

How to Apply: States will automatically receive this benefit. For more information, please visit http://aspe.hhs.gov/health/fmap.htm.

Program: Temporary Increase in Disproportionate Share Hospital (DSH) Payments

The bill increases states' FY2009 annual DSH allotments by 2.5 percent, and increases states' FY 2010 by 2.5 percent above the new FY2009 DSH allotment. After FY2010, states' annual DSH allotments would return to 100% of the annual DSH allotments as determined under current law.

How to Apply: DSH hospitals will automatically benefit from this provision. To learn more about DSH policies, please visit http://www.cms.hhs.gov/AcuteInpatientPPS/05 dsh.asp.

Program: Extension of Moratoria on Medicaid Regulations

The bill extends moratoria on Medicaid regulations for targeted case management, provider taxes, and school-based administration and transportation services through June 30, 2009. The bill also adds a moratorium on the Medicaid regulation for hospital outpatient services

through June 30, 2009. The provision includes a Sense of Congress that the Secretary of HHS should not promulgate regulations concerning payments to public providers, graduate medical education, and rehabilitative services.

How to Apply: The moratoria will automatically go into effect. For more information on Medicaid, please visit http://www.cms.hhs.gov/home/medicaid.asp.

Program: Extension of the Qualified Individual Program

The bill extends the Qualified Individual program, which assists certain low-income individuals with Medicare Part B premiums, through December 31, 2010. The program helps Medicare beneficiaries who have a limited income but are not poor enough to qualify for Medicaid with financial assistance to help pay their Medicare premiums. For more information on Medicare, please visit http://www.cms.hhs.gov/home/medicaid.asp. for Medicaid, visit http://www.cms.hhs.gov/home/medicaid.asp.

Program: Prompt Payment Requirements for Nursing Facilities and Hospitals.

The bill temporarily applies Medicaid prompt pay requirements to nursing facilities and hospitals.

How to Apply: This benefit will automatically be provided for Nursing facilities and hospitals. For more information on Medicare, please visit http://www.cms.hhs.gov/home/medicare.asp.