



Volunteer Income Tax Assistance

GRANT PROGRAM

“Helping You Help Others”

2010 Program Overview and Application Package



Department of the Treasury
Internal Revenue Service

www.irs.gov

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Important Contact, E-mail, and Website Information

Grant Program Office

401 W. Peachtree Street, NW

Stop 420-D

Atlanta, GA 30308

404.338.7894

E-mail address: Grant.Program.Office@irs.gov

Hours of Operation: 8:00 a.m. – 4:30 p.m. EST

Frequently Asked Questions (FAQ'S) – VITA Grant Program

<http://www.irs.gov/individuals/article/0,,id=185333,00.html>

Dun and Bradstreet Data Universal Numbering System (DUNS) Number

866.705.5711

<http://fedgov.dnb.com/webform>

Central Contractor Registration (CCR)

www.ccr.gov.

On-line Grant Announcement Only (Do not use to apply)

www.grants.gov

Federal Tax Compliance Verification (Internal Revenue Service)

877.829.5500

Determination Letter From IRS (Tax Exempt and Government Entities Customer Service Line)

877.829.5500

Department of Health and Human Services (HHS) Payment Management System (PMS)

www.dpm.psc.gov

General IRS Information

800.829.1040

www.irs.gov

Becoming an IRS Partner to Help in Your Community

<http://www.irs.gov/individuals/article/0,,id=119374,00.html>



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

WAGE AND INVESTMENT DIVISION

June 1, 2009

Dear Prospective VITA Grant Applicant:

I am pleased to inform you that the Volunteer Income Tax Assistance (VITA) Grant Program is back! This grant is an Internal Revenue Service (IRS) initiative designed to promote and support free tax preparation service for the underserved low income populations. These populations include the elderly, disabled, limited English proficient, non-urban, and Native American taxpayers.

Last year, 379 organizations applied for VITA Grant funding requesting over \$30 million. History was made when 111 of these community organizations received VITA Grant funding. Though the initial year is not yet over, early results indicate these organizations were successful in achieving program goals. We are pleased, too, that Congress appropriated funds for the 2010 fiscal year to continue the VITA Grant. Existing and prospective partners who are eligible will once again have the opportunity to apply for program funding.

The Grant Program Office is now accepting applications for the 2010 VITA Grant. The application period will close on July 17, 2009. In order to prepare a thorough application package, it is important that you read and review all requirements and instructions contained in this publication. To assist in your efforts, this publication provides information on eligibility criteria, completing a grant application, and the submission process. Other pertinent information such as the selection process and grant program requirements is also included.

In order to be considered for this unique funding opportunity, complete applications must be received no later than July 17, 2009. Applications should be mailed to: Grant Program Office, 401 West Peachtree Street, NW; Stop 420-D, Atlanta, GA 30308. You will be notified via regular mail of selection or non-selection no later than October 30, 2009. *Please note that any cost associated with the preparation and submission of a grant application is the sole responsibility of the applicant.*

Thank you for your interest in the VITA Grant Program. We look forward to receiving your application. If you have any question, please feel free to contact the Grant Program Office via e-mail at: Grant.Program.Office@irs.gov or by telephone at (404) 338-7894.

Sincerely,

A handwritten signature in black ink, appearing to read "Julie Garcia", written over a large, stylized flourish.

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

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Introduction

In December 2007, Congress appropriated funds to the Internal Revenue Service (IRS) to establish and administer a **matching grant program** for community volunteer income tax assistance. This funding allowed the **Stakeholder Partnerships, Education and Communication (SPEC)** organization of IRS to provide grants to partner organizations to achieve the following program objectives:

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

The VITA Program uses trained volunteers to prepare basic tax returns for **low income** taxpayers in both urban and non-urban locations including persons with disabilities, non-English speaking persons, **elderly** taxpayers, and Native Americans. Because the VITA grant is in support of the VITA Program, grant recipients are required to follow existing guidance governing VITA site operations and to file all eligible returns electronically. IRS provides the software for filing electronically. The Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, which is available on irs.gov, is a guide that is useful for existing and potential VITA Program sponsors.

This will be the second year the grant is available. Below are the most common errors encountered during the first year.

- Incomplete applications – Applications did not contain all required information.
- Applicants did not meet all eligibility criteria
 - Tax Compliance – The applicant organization had not filed all required federal tax returns or paid all federal taxes due at the time of the application.
 - **Matching funds** documentation – Matching fund commitment letters were not signed, or did not contain all the required information.
- All evaluative criteria were not addressed – Applicants did not provide all the information requested thus reducing the amount of points available for award during the technical evaluation.

You will find that we have added more detail in this publication regarding these errors from the first year. We also appreciate all the comments and suggestions provided to improve the program. Although we are not able to adopt all the suggestions, we have adopted a number of them. Highlights of the changes include:

- Change in program period to full year beginning July 1, 2009 through June 30, 2010
- Eliminated the limitation on volunteer services for matching
- Eliminated of duplicate requests for the same information
- Eliminated the limitation on the value of office space for matching
- Increase in allowable volunteer recognition to \$10 per volunteer

Introduction (continued)

You will also note that we are not accepting applications through grants.gov this year. Although the VITA grant opportunity is available on grants.gov, we will not use it for electronic submission of applications this year. The system is anticipating a tremendous increase in use this year and will be undergoing changes. Although it is available, there is not sufficient time between announcement and final decision of this award to adjust to system problems should they occur.

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

As stated earlier, the project period is now a full year – July 1, 2009, through June 30, 2010. Expenses incurred after the start of the grant period but before the award of the funds can be included; however, if a grant is not awarded (or is reduced) monies spent during this time are not reimbursable by IRS. Again like last year we anticipate that the demand for monies will exceed available funding. Because of this, we anticipate that we will award some applicants less money than requested or none at all.

If you decide to submit a grant application, please retain this publication. If you are awarded a grant, this publication will be useful in understanding program expectations and in meeting reporting requirements.

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

- E-mail to Grant.Program.Office@irs.gov;
- Mail to Grant Program Office, 401 West Peachtree Street, NW, Stop 420-D, Atlanta, Georgia 30308; or
- Telephone at 404.338.7894.

VITA GRANT PROGRAM TIMELINE	
Application period	June 1 – July 17, 2009
Review and ranking	July 17 – October 30, 2009
Notification of selection/non-selection	October 30, 2009
Funds available for use	December 1, 2009
Program Period	July 1, 2009 – June 30, 2010

VITA Program Overview and Requirements

Program Overview

The existing VITA Program administered by the IRS originated with the Tax Reform Act of 1969 as part of the increased emphasis on Taxpayer Education Programs. The VITA Program offers free tax help to low income individuals who cannot afford professional assistance. Trained VITA volunteers prepare basic tax returns for low income taxpayers.

Over the last few years, the VITA Program has grown and expanded exponentially. The tremendous growth and success of the VITA Program is attributed to a business model that leverages the resources of partners who are established in the community. The leveraging of partner resources began in 2000 with the reorganization of IRS and the creation of the SPEC organization.

In order to ensure consistent treatment of taxpayers and accurate return preparation, IRS established certain requirements for participation. Following is a general description of these requirements. Additional information, along with any forms mentioned, can be found in Publication 1084, *IRS Volunteer Site Coordinator's Handbook*. This publication along with all the above mentioned forms can be found at [irs.gov](https://www.irs.gov).

Administrative Requirements

In order to be a VITA Grant recipient, you must operate within the established guidelines and requirements of the VITA Program. Administrative requirements include but are not limited to the following:

- Work closely with your local SPEC Territory to establish a VITA Program in your community. Planning generally begins in early June.
- Provide volunteer tax preparation services **free of charge**.
- File all eligible returns electronically. IRS provides the tax preparation software to use.
- Submit all required forms timely to the local SPEC territory, such as:
 - Form 13715, *SPEC Volunteer Site Information Sheet*. This information is transferred to an IRS data base and is subsequently used to inform the public of the site location, hours of operation, and other pertinent information. It is used to track program performance.
 - Form 13206, *Volunteer Assistance Summary Report*. Listing of all volunteers working at VITA sites and includes the dates the volunteers received certification and their level of training.
- Abide by the **Quality Site Requirements**. An explanation of these requirements is outlined later in this publication.
- Monitor the quality and technical proficiency of your volunteers on an on-going basis.
- Conduct meetings, issue newsletters, and establish other means of communications to share tax law and other administrative information with your volunteers.
- Conduct quality site and return reviews to ensure sites are operating in accordance with the IRS and your established procedures. Maintain all review information for the VITA grant year-end report. Share them with the territory.
- Ensure appropriate record keeping is in place for completing all grant reporting and for use in completing the year-end program narrative.

Note: All forms referenced in this section as well as additional information pertaining to the VITA Program administrative requirements can be found in Publication 1084, IRS Volunteer Site Coordinator's Handbook. This publication along with all the above mentioned forms can be found at [irs.gov](https://www.irs.gov).

VITA Program Overview and Requirements (continued)

Quality Site Requirements

The IRS identified nine quality site requirements to ensure taxpayers visiting volunteer sites receive quality service and accurate return preparation. The nine requirements are listed below.

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

IRS provides all approved forms for your program's use; however, if modifications are proposed by you, they must be approved by IRS. Contact the local SPEC Territory for instructions on where and when to submit.

Customer Service Requirements

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

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

Because the VITA grant is in support of the VITA Program, grant recipients are required to follow existing guidance governing VITA site operations.

Eligibility Requirements

How Do I Determine If I Am Eligible?

To be eligible for funding under the VITA Grant Program, applicants must meet the following requirements:

- Qualify as a non-profit organization or government entity
- Demonstrate tax compliance with filed federal returns and payment
- Provide matching funds
- Not be debarred or suspended
- Have an A-133 unqualified opinion or qualified opinion without significant deficiency when required by OMB A-133
- Complete all required reporting due if a previous VITA grant recipient

Documentation must be provided upon submission of the application to support these requirements.

Non-profit Organization or Government Entity Status

The applicant must be classified as **one** of the following:

- A private or public non-profit organization that qualifies for tax exemption under **section 501** of the Internal Revenue Code of 1986 **including** but not limited to educational institutions or faith based and community organizations, or
- A state or local government agency **including** federally recognized Native American Tribal governments, or
- A regional, statewide, or local **coalition** with one lead organization that meets one of the eligibility requirements noted above. The lead organization filing the application must have a substantive role in the coalition.

Section 501(c)(4) organizations may apply. However, if awarded a grant, federal law will prohibit your organization from lobbying.

Acceptable documentation includes **one** of the following based on the type of entity:

- Copy of IRS determination letter recognizing organization as exempt under IRC Section 501(c);
- Copy of letter of academic accreditation for college, university or other institution of higher learning; or
- Letter submitted by agency or government head on its official stationery indicating it is a government entity.

Be sure to complete block 9, Application for Federal Assistance, Standard Form 424 (SF 424), with the appropriate designation.

Note: Eligible entities may only submit one application for consideration per grant period.

Applicants that apply on behalf of a group of organizations are responsible for ensuring all participants within their coalition adhere to VITA Grant Program requirements. The applicant is the only organization that will be given access to the funds if awarded. After the award is made, an agreement (letter of intent or memorandum of understanding) is required between the VITA Grant recipient and its coalition members (sub-recipients) to ensure adherence to program guidelines.

Tax Compliance

The organization submitting an application must be in compliance, at the time of application, with federal tax obligations. This includes **filing** all required tax returns and **payment** of all federal taxes. The Grant Program Office will check the last five years of IRS tax records to confirm compliance. The entity information (name and address) shown in IRS records must agree with the entity applying.

Eligibility Requirements (continued)

Examples of non-compliance include:

- A balance due on the account
- An account with required tax returns not filed
- An EIN that belongs to a different entity than shown on the application

Please do not assume that you are tax compliant. Have the person in your organization responsible for filing tax returns (including employment tax returns) contact the IRS at **877.829.5500** to check for any monies owed or returns not filed. Please ensure filing requirement information is correct. Do this prior to submitting your application.

If you identify any issues with tax compliance, be sure to indicate this on the SF 424, block 20, and attach a statement explaining the issue. The SF424 provides additional space for explaining any Federal debt at the end of the form. For example, if a return was not filed because it was not required, include a statement containing the reason, the type of tax return (i.e., Form 990, 940, 941, etc.), and the tax period. If you are working with someone at IRS to resolve an outstanding issue, please provide their name, office in which they work, and their phone number. Similar statements should be submitted for monies owed or incorrect entity information. Sample justification statements are listed below.

- We were not required to file a 2008 Form 990 because our gross receipts did not exceed \$25,000 at the end of the tax year.
- We were not required to file the 2008 first quarter Form 941 because we did not have any employees.
- We filed a Form 8868, Application for Extension of Time to File an Exempt Organization Return, on May 1, 2009, for an automatic three month extension to August 15, 2009, for our 2008 Form 990.
- We are working with Ms. Green, IRS Office, at xxx.xxx.xxxx to resolve a problem on the 2007 first quarter Form 941. It was incorrectly posted under an erroneous EIN.
- There is a penalty owed showing on our Form 940 for 2006; however, a determination was made that it was erroneous and it is being reversed. We are working with Mr. Smith, IRS Office, at xxx.xxx.xxxx.

If you now work with a management company that assumes all personnel and payroll tax responsibilities, be sure you have notified IRS so the filing requirement for Form 940/941 can be corrected.

Disclosures of situations where returns are not filed and/or monies are owed do not automatically qualify you as eligible for this grant. Information submitted about tax compliance issues you identified will be considered on the specific merits of the situation.

Matching Funds

All applicants must provide documentation explaining matching funds on a dollar-for-dollar basis, i.e. if you request \$50,000 in grant funds you must provide matching funds for at least \$50,000. Only matching funds in support of the VITA Program can be used. See the ***Financial Plan Information*** section for further detail on the allowable sources of matching funds and on the documentation requirements.

Acceptable matching funds consist of: cash, computer hardware and software, and *third party in-kind contributions*. Third party in-kind contributions might include such things as space, volunteer time, supplies, advertising, etc. Funds from other federal grants cannot be counted as matching funds

The amount of matching funds offered by the applicant (including from other sources) should be recorded in block 18b. Applicant, of the SF424. It must equal or exceed the amount in block 18a. Federal.

Failure to provide supporting documentation for the required amount of matching funds will result in ineligibility for federal funds under this grant program. A lack of supporting documentation at the time of application will exclude the application from competitive review or reduce the amount of money considered for the grant. **Note: Letters of support are not considered proof of matching funds.**

Additional information on matching funds can be found in the Financial Plan Information section of this publication.

Eligibility Requirements (continued)

Debarment or Suspension

As part of the application, you will be required to agree to certain assurances and certifications. One of these certifications is the *Certification Regarding Debarment, Suspension, and Other Responsibility Matters – Primary Covered Transactions*. This is discussed more in depth in the assurances and certifications section of this publication. As part of eligibility, the Grant Program Office will check the individuals listed on the Application for Federal Assistance, Standard Form 424, and key individuals in the Program Plan narrative to ensure they are not debarred, suspended, or otherwise excluded from or ineligible for a federal award. You may check this yourself before applying by visiting the Excluded Parties List System maintained by the General Services Administration (GSA) at www.epls.gov. If you identify incorrect information about your organization or individuals within your organization, you should contact the agency that submitted the posting.

OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations

If your organization expends \$500,000 or more in a year in federal funds, your organization must have a single or program-specific audit for that year. More detail can be found later in this publication in the Financial and Management Reporting Requirements section.

The Federal Audit Clearinghouse operates on behalf of the Office of Management and Budget (OMB) and its primary purpose is to disseminate audit information to Federal agencies and the public. If the most recent audit showed an unfavorable finding it will not automatically disqualify you from consideration; however, more information may be requested to ensure any deficiencies noted in the audit have been corrected. Much more information can be obtained from OMB Circular A-133, which can be found at www.whitehouse.gov/omb/circulars. The Grant Program Office will review the website at <http://harvester.census.gov/sac/>.

Submission of Reports

If your organization received a VITA Grant or a Tax Counseling for the Elderly (TCE) grant in prior years, we will determine if all required reporting is complete and submitted timely. If it is not and a request to delay reporting was not approved before the due date of the report, the applicant will be ineligible for a grant during this announcement period. Submitting required reports about use of funds is required for the continued consideration for future grant opportunities.

Before Completing Your Application

Before submitting a grant application, all organizations should take the following actions:

- Secure a Dun & Bradstreet Universal Number (DUNS),
- Register with the Central Contractor Registry (CCR), and/or
- Check both to ensure applicant information is correct and accounts are still active.
- Determine if application is subject to review by the State under Executive Order 12372.

Dun & Bradstreet Universal Number (DUNS)

OMB issued a policy directive (Federal Register 68 FR 38402) implementing the requirement for grant applicants to provide a Dun and Bradstreet DUNS number when applying for federal grants or cooperative agreements on or after October 1, 2003. Use of the DUNS number government wide provides a means to identify entities receiving those awards and their business relationships. The identifier is used for tracking and to validate address and point of contact information. It is recorded in block 8c. of the SF 424.

The process to request a DUNS number takes about 10 minutes and is **FREE** of charge.

- Just call D&B at 866.705.5711 or person with hearing impairment contact 866.814.7818.
- The number is staffed from 8 a.m. to 6 p.m. (local time of the caller when calling from within the continental United States).

For more information on the DUNS number or for the policy relating to this requirement, visit <http://fedgov.dnb.com/webform/displayHomePage.do>.

Before Completing Your Application (continued)

Central Contractor Registry (CCR)

The Central Contractor Registration (CCR) is the primary registrant database of contracts and assistance awards for the federal government. The purpose of the CCR is to facilitate paperless payment through electronic funds transfer. The registration process also provides basic information relevant to procurement and financial transactions.

All applicants must register with CCR to be eligible for contracts or awards. In order to complete the CCR process, a DUNS number is required. When the registration process is complete, a Trading Partner Identification Number (TPIN) is issued as confirmation. Applicants must subsequently renew their registration once a year in order to maintain active status. Please note that registration with CCR does not guarantee a contract or assistance award.

The complete resource for CCR registration is located at www.ccr.gov. To make the process easier we recommend you download CCR's Registration Worksheet and complete it prior to registering.

State Review Required Under Executive Order 12372

Executive Order 12372, Intergovernmental Review of Federal Programs, was issued with the desire to foster the intergovernmental partnership and strengthen federalism by relying on State and local processes for the coordination and review of proposed Federal financial assistance and direct Federal development. The Order allows each State to designate an entity to perform this function. Visit <http://www.whitehouse.gov/omb/grants/spoc.html> to determine if your state is participating. Follow state instructions, if applicable. Please check the appropriate item in block 19 of SF 424.

What to Include in the Application

List of Required Components

A complete application must include the following original documents and one copy.

1. Application for Federal Assistance, Standard Form 424 (Revision 10/2005)
 - a. Attachment with information that would not fit in space allowed on the SF 424, such as congressional district codes.
 - b. Copy of determination letter issued by IRS recognizing organization as exempt under IRC Section 501(c); copy of letter of academic accreditation for college, university or other institution of higher learning; or letter submitted by agency or government head on its official stationery indicating it is a government entity.
 - c. Block 21 must be checked confirming agreement with the list of certifications shown in Publication 4671.
2. Program Plan Narrative along with site information
3. Financial Plan Information
 - a. Standard Form 424A
 - b. Budget Detail Explanation
 - c. Matching Funds Summary Chart
 - d. Matching Funds Supporting Documentation
4. Civil Rights Narrative
5. Assurances – Non-Construction Programs, Standard Form 424B
6. Disclosure of Lobbying Activities, Standard Form LLL, ***if applicable***. This form is only required if the applicant must disclose lobbying activities pursuant to 31.U.S.C. 1352.
7. A CD containing the entire application (all forms and attachments).

TIP: Check out irs.gov, search “VITA Grant” for the most current information about the grant including frequently asked questions, forms, and templates that can be used to complete portions of the VITA grant application.

What to Include in the Application (continued)

Tips for Completing Your Application

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

- Stay within the guidelines when completing the narratives (number of pages, font, content).
- Use good grammar.
- Include current statistics whenever possible; document the source.
- Ensure information agrees throughout the application. For example, the budget explanation relative to non-federal funds and the matching fund summary chart should agree and the amount of funds requested on the SF 424 and the SF 424A should agree.
- Complete all required forms, certifications, and narratives.
- Double check all calculations.
- Review the application package prior to submission; use more than one reviewer.
- Assemble the application package correctly.
- Submit your application early.

Application for Federal Assistance, Standard Form 424

Who Must Complete This Form?

All applicants

Is there anything in this section that will cause my application to be rejected if I miss it?

Failure to provide Application for Federal Assistance, Standard Form 424 (Revised 10/2005) will result in non-consideration of the application.

Things to Note:

- The Employer Identification Number (EIN) and DUNS number should be reviewed for accuracy.
- Ensure contact information is accurate. Past submissions included incorrect phone numbers and email addresses leaving U.S. postal address as the only method of contacting.
- For information that will not fit into the space allowed on the SF 424, a blank sheet may be attached with the additional information. Indicate the block number from the SF 424 to which the information applies. Multiple blocks may be addressed continuously on the page.

This form is required for all grant applications. It may require that you obtain additional information prior to its completion such as whether State review is required or Federal debt exists. You must already have your DUNS and EIN numbers. Although a DUNS number may be obtained fairly quickly, applying for an EIN with the IRS will take longer.

\Please complete the SF-424 as shown in the instructions below. Additional information may be found in the instructions for the SF-424, but where the instructions differ between those in this publication and the instructions, the following instructions should be used.

It is important that you use the correct version of the SF 424 because new fields are present that will make applying easier. The SF 424 (Revised 10/2005) is provided on our website. Use of earlier versions could result in non-consideration if key fields are not present. Items missing from some of the earlier versions include the DUNS number, the certification and assurances section, etc.

The following instructions are provided to assist in the completion of the SF 424 for the VITA Grant.

Application for Federal Assistance, Standard Form 424 (continued)

Block	Title	Comments		
1.	Type of Submission	Select Application		
2.	Type of Application	Select New		
3.	Date Received	Leave blank		
4.	Applicant Identifier	Enter the Trading Partner Identification Number (TPIN) assigned by CCR		
5a.	Federal Entity Identifier	Leave blank		
5b.	Federal Award Identifier	Leave blank		
6.	Date Received by State	Leave blank. The State will complete if you are subject to review by State under Executive Order 12372. See Block 19 for more information.		
7.	State Application Number	Leave blank. The State will complete, if applicable.		
8a.	Legal Name	Record Legal Name. Do not use an acronym unless this is the legal name. This should be the organization registered with the Central Contractor Registry.		
8b.	Employer Identification Number	Record EIN assigned by the IRS. This will be the entity checked for tax compliance.		
8c.	Organizational DUNS	Record DUNS number received from Dun and Bradstreet.		
8d.	Address	Record Address. This address will be used to mail any correspondence.		
8e.	Organizational Unit	Record Department and/or Division of organization in 8a, if applicable. This is the unit or division that will undertake the assistance activity.		
8f.	Name and Contact Information	Record the name and contact information of the person to call in the event IRS has questions about the application. Be sure this information is accurate.		
9.	Type of Applicant	Select from list. If applicant meets more than one category, you may select up to three; however, only one selection is required. Refer to the section on eligibility to determine if you are eligible for this grant.		
		<table border="0"> <tr> <td style="vertical-align: top;"> <ul style="list-style-type: none"> A. State Government B. County Government C. City or Township Government D. Special District Government E. Regional Organization F. U.S. Territory or Possession G. Independent School District H. Public/State Controlled Institution of Higher Education I. Indian/Native American Tribal Government (Federally Recognized) J. Indian/Native American Tribal Government (Other than Federally Recognized) K. Indian/Native American Tribally Designated Organization </td> <td style="vertical-align: top;"> <ul style="list-style-type: none"> L. Public/Indian Housing Authority M. Nonprofit N. Nonprofit O. Private P. Individual Q. For-Profit Organization (Other than Small Business) R. Small Business S. Hispanic-serving Institution T. Historically Black Colleges and Universities U. Alaska Native and Native Hawaiian Serving Institutions V. Non-domestic (non-US) entity W. Other (specify) </td> </tr> </table>	<ul style="list-style-type: none"> A. State Government B. County Government C. City or Township Government D. Special District Government E. Regional Organization F. U.S. Territory or Possession G. Independent School District H. Public/State Controlled Institution of Higher Education I. Indian/Native American Tribal Government (Federally Recognized) J. Indian/Native American Tribal Government (Other than Federally Recognized) K. Indian/Native American Tribally Designated Organization 	<ul style="list-style-type: none"> L. Public/Indian Housing Authority M. Nonprofit N. Nonprofit O. Private P. Individual Q. For-Profit Organization (Other than Small Business) R. Small Business S. Hispanic-serving Institution T. Historically Black Colleges and Universities U. Alaska Native and Native Hawaiian Serving Institutions V. Non-domestic (non-US) entity W. Other (specify)
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10.	Name of Federal Agency	Record Internal Revenue Service		
11.	Catalog of Federal Domestic Assistance Number	Record 21.003 in the number box and Taxpayer Service in the CFDA title box.		

Application for Federal Assistance, Standard Form 424 (continued)

Block	Title	Comments
12.	Funding Opportunity Number	Record VITA 2010
13.	Competition Identification Number	Leave blank
14.	Areas Affected by Project	Provide the city or county where service will be provided. If multiple cities or counties, record each. If an entire state or multiple states, record each. If more space is required, attach an additional sheet.
15.	Descriptive Title of Applicant's Project	Record the title of the project you have planned. It can be as simple as VITA Tax Assistance.
16.	Congressional Districts	Record the congressional district of the applicant and of the location where service is provided. 16a. Enter the applicant's Congressional District, and 16b. Enter all District(s) affected by the program or project. Enter in the format: 2 character State abbreviation – 3 character district number, e.g., CA-005 for California 5th district or NC-103 for North Carolina's 103rd district. If all congressional districts in a state are affected, enter "all" for the district number, e.g., MD-all for all congressional districts in Maryland. If more than existing space allows, continue on a blank sheet and attach.
17.	Proposed Project	Record 7/1/2009 as the start date and 6/30/2010 as the end date.
18a.	Federal Funding	Record amount of federal funds requested.
18b.	Applicant Funding	Record the amount of funds available for the match. These are all funds offered as match. A dollar-for-dollar match is required for this grant.
18c, d,e,f.	Other Funding	Leave blank or record "0.00" No program income is allowed as return preparation and electronic submission must be provided free of charge.
18g.	Total	Add the amounts in 18a and 18b.
19.	Is Application Subject to Review by State Under Executive Order 12372 Process?	If not already done, research the following website to determine if state review is required: http://www.whitehouse.gov/omb/grants/spoc.html Complete based on the results of your research.
20.	Is the Applicant Delinquent on any Federal Debt?	Answer the question. Provide explanation, if applicable. See eligibility section of this publication and tax compliance for examples of explanations when delinquent.
21.	Certification and Assurance and Authorized Representative	This section covers agreement to the certifications and assurances required as part of the package. Check "I Agree" after reviewing the certification section of the application notice. Complete this section with the name, contact and signature of the individual authorized to submit grants on behalf of the applicant.

Program Plan Narrative

Who Must Complete This Section?

All Applicants

Is there anything in this section that will cause my application to be rejected if I miss it?

Failure to provide a program plan narrative will result in non-consideration of the application. Failure to address all components will prevent maximum points from being awarded.

Things To Note:

- Incomplete plan components will not be awarded the full points and could result in reduced awards or non-award.
- Begin each response by annotating the number that corresponds to the appropriate plan section.
- If a section is not applicable, please indicate N/A.
- A template is provided with other application materials on irs.gov, VITA Grant 2010 - Excel Template Workbook, that provides the format for submission of specific information. Although use is not mandatory, it is recommended.
- Limited to 35 pages, double spaced, Arial font 12. The page limitation does not include attachments.

This section is designed to solicit information concerning your qualifications and the plan you propose for use of the VITA Grant. The information you provide here will be used to evaluate your organization's potential to achieve the objectives of the VITA Grant Program as reflected in the "Introduction" of this publication. Please provide specific responses to the required items listed below and provide enough detail so that your qualifications can be fully considered. Keep your comments concise and relevant.

A. Prior Performance in the Volunteer Return Preparation Program – 40 points

1. Describe your prior experience coordinating and operating an IRS volunteer return preparation program for low income taxpayers.
2. Describe your experience working with underserved populations and hard to reach areas. Please include the populations (limited English, disabled, elderly, Native American, rural) and areas targeted.
3. Provide for the three most recent years that your organization has been involved in the volunteer return preparation program, an itemized list of the following for each year (include source of your information). Please use the format (available in the VITA Grant 2010 template) shown below.

Year	Total federal returns prepared	% e-filed	# of volunteers

Note: This template, as well as others, that will assist you in completing your application can be found on irs.gov, search keyword VITA Grant, in the VITA Grant 2010 - Excel Workbook Template.

B. Strength of Program - 40 points

1. Describe the qualifications of the staff, funded or unfunded, that will support this program in the following areas:
 - Education level, volunteer return preparation program experience, relevant training, and **cultural competency** as it relates to the underserved target population;
 - Roles and responsibilities of the staff directly involved with the VITA Program and
 - Time devoted to the program by the staff.

Program Plan Narrative (continued)

2. Describe your volunteer training plan. Plan should include, but is not limited to, an estimate of the total training hours per volunteer, training delivery method, and qualifications of instructors with regards to tax law and/or e-file processes. Please discuss:
 - Method that you will use to train the volunteers.
 - Any unique training curriculum based on position held such as, tax return preparers, **site coordinators**, electronic return originators, screeners, quality reviewers, IT support or other. **Note: Do not provide a copy of the IRS training plan.**
3. Discuss your publicity plan. Be sure to address:
 - The timeline for marketing your tax preparation program to the underserved community.
 - The messages, methods, materials, and channels (media, posters, web site, etc.) to be used to reach the underserved populations and hard to reach areas you will target.
 - Any services being provided for special populations, e.g. interpreters for hearing impaired.
4. Describe your **infrastructure**. Be sure to:
 - Document your organization's current access to computers with capacity to e-file returns, such as the availability of printers, space, supplies, and the internet. Be sure to address whether you are dependent on IRS computer resources or whether you have identified resources in the community to meet your equipment needs.
 - Document your organization's policy on disposal of assets purchased with grant funds.
 - Provide a plan on how grant funds will be distributed. If applying on behalf of a coalition, identify each partner and the amount of funding each will receive. If specific funding information is not available, provide the methodology to be used.
 - Document your strategy for recruiting and retaining volunteers.
 - Describe your organization's ability to properly utilize and account for program funds. Include examples of experience in managing federal grants, if any, and a description of the organization's existing accounting system and accounting support staff. Include copies of relevant internal procedures and other pertinent information. Specifically describe the following:
 1. Accounting procedures;
 2. Method for allocating allowable expenses and matching funds between qualifying and non-qualifying activities, if applicable;
 3. Procedures that will be used for proper cost allocation for VITA Grant Program funds if the organization seeks to operate a VITA Program in conjunction with a Low Income Tax Clinic or a Tax Counseling for the Elderly Program; and
 4. Internal controls.
5. Address privacy and confidentiality issues. Be sure to describe plans to ensure taxpayer privacy, confidentiality, and protection of taxpayer information prepared as outlined in Publication 4299, Privacy and Confidentiality-A Public Trust.

C. Geographic Coverage for the Underserved - 40 points

1. Describe your plans to focus on extending services to underserved populations (urban and non-urban) and hard to reach areas. **Indicate a primary and secondary focus**. Please indicate the rationale for your primary and secondary focus. Be sure to discuss the underserved population, underserved geographic area, and/or hard to reach area your program will target. Once funds are awarded the primary and secondary focus cannot be changed.

Program Plan Narrative (continued)

TIP: Choose only one population as your primary focus and one population as your secondary focus. Geographic coverage discussed in this section should agree with block 14, on the SF 424.

Use of available census data can be very helpful in determining the area of focus needed for your geographic coverage. You may want to take a look at the following web sites for additional information and data.

American Community Survey - Latest data from Census. Basic population data is available for all geographies with a population of 20,000 or more. However, sometimes the specific market segment data is not yet available, such as for LEP.

http://factfinder.census.gov/servlet/DatasetMainPageServlet?_program=ACS&_submenuId=&_lang=en&_ts=

Census 2000 - Old data, but most complete data set. Covers all geographies.

http://factfinder.census.gov/servlet/DatasetMainPageServlet?_program=DEC&_submenuId=factsheet_1&_lang=en&_ts=

Annual Population Estimates - 2008 estimates are currently only available for the state level. 2007 estimates are available by county, but it is a limited data set, including only age, sex, race, and Hispanic origin; and the number of housing units.

http://factfinder.census.gov/servlet/DatasetMainPageServlet?_program=PEP&_submenuId=datasets_1&_lang=en&_ts=

2. Provide the following information in an attachment. [The VITA Grant 2010 template is provided for your use on irs.gov.](#)

- New sites proposed for 2010. A general location is all that is required.
- Established sites from 2009
 - Name of site
 - Site Address (street, city, state, zip code and county)
 - Days and hours of operation
 - # of volunteers
 - Electronic filing identification number (**EFIM**)
 - Site identification number (**SIDN**)
 - Identify the sites that serve rural areas or special needs (LEP, disabled, etc.)

It is not recommended that VITA and TCE sites share the same physical location and volunteers. If, however, you elect to do so, site operations must clearly distinguish activities between the two grants. The funding must be clearly defined and separate. Separate SIDNs and EFINS are required to ensure production from each sponsored grant is clearly distinguished.

3. Provide the number of federal tax returns you project to prepare and e-file and your strategy for achieving this goal.
4. Discuss what you will do to handle overflow and how will you ensure the taxpayer receives service when they request.

Program Plan Narrative (continued)

D. Ability to Partner or Collaborate with Multiple Organizations - 20 points

1. Describe your organization's mission as it relates to low income individuals and families. In addition, include a full explanation of your agency's affiliation with organizations such as schools, governmental bodies, or other non-profit community based organizations.
2. Describe your role if you are a lead organization filing this application on behalf of a *coalition*; list all coalition partners including organization names, primary contact person for each organization, and contact telephone numbers.
3. Describe the roles and responsibilities of each collaborating organization, resources contributed by each partner, and the capacity of each to participate in the VITA Program.
4. Describe your plan for collaborating with needed government (municipal, county, and state governments), non-profit, and private organizations in administering the VITA Program.
5. Describe how you will oversee the performance and use of funds distributed to the participating coalition members.

E. Sustainability and Growth Strategy - 10 points

Document your organization's plans for sustaining and growing your program long term. Describe how you will use the grant funds requested to grow and sustain your VITA Program long term. Include your strategy for increasing e-file capacity, securing additional funds, and targeting underserved populations.

F. Quality Control Process – 30 points

Focus on the processes and procedures you have in place to enhance the quality of site operations and accuracy of returns prepared above and beyond that required by IRS. Address any enhanced procedures. Describe any documented reviews conducted in prior programs and their results. Describe planned actions to overcome any identified deficiencies. Describe how will you ensure Quality Alerts are distributed to sites and volunteers and that they are received and discussed with the volunteers.

G. Program Measures – 20 points

Focus on processes and procedures in place to measure the overall effectiveness of your VITA Program and results achieved. Identify your program goals and objectives for the award year. "Your program goals" mean goals you have that are over and above the VITA Grant objectives referenced in the 'Introduction'. Goals should be specific and measurable. Explain **how you plan to measure** the success of your program goals and the VITA Grant Program objectives. See "Grant and Program Effectiveness" section for more information. Describe the infrastructure you have in place to capture the data, measure results, and provide reports.

Financial Plan Information

Who Must Complete Financial Plan Information?

All applicants

Is there anything in this section that will cause my application to be rejected if I miss it?

Failure to provide any of the following will result in non-consideration of the application.

- (a) Standard Form 424A,
- (b) Budget Detail Explanation,
- (c) Matching Funds Summary Chart, and
- (d) Matching Funds Supporting Documentation.

Things to Note:

- Only expenses directly allocable to this grant are allowed.
- A dollar-for-dollar match is required for this grant.
- **Federal funds** are those funds you are requesting from IRS in support of the VITA Program.
- **Non-federal funds** are funds you have or will have available to spend on the VITA Program. These are considered **matching funds**. Some federal grant programs may allow the use of their funds as matching on other federal grants. You must confirm with the grantor of the funds and with the Grant Program Office before using these as matching funds. See “Federal Funds as Match” for more information.
- Please round figures to dollars only and no cents.
- Appendix 2, Allowable/Unallowable Program Expenses, contains the most common expenses inquired about during last year’s program.

Proposed Expenditures, Matching Funds and Donated Services

All expenses must be reasonable, necessary, and allocable to this grant. Documentation must be maintained on all expenses, matching funds and donated services. Each line item does not require a dollar-for-dollar match. The total non-federal funds must equal or exceed the total federal funds. Please refer to this section when completing the Standard Form 424A, Budget information. The SF 424A is covered in detail later in this publication.

In general, expenses are only allowable if they are reasonable or are costs that would not have been incurred but for the VITA Program. Appendix 2 contains a table of the most common allowable/unallowable program expenses. Please refer to this to determine if a proposed expense is covered or not. The following information provides general guidance on categories of expenses that are allowed for this grant. It also shows special limitations that might fit into the category.

- A. Personnel (Salary) – Do not include fringe benefits with this calculation. Documentation would include daily timesheets for the individuals covered. This is required for both employees and volunteers. If all time is not spent on the VITA Program, the timesheets would need to indicate the portion of time attributable to the VITA Program. For paid staff, records of payment are also required.
 - 1. Federal funds may only be used for certain positions directly involved in the VITA Program. They are: ***Program and/or financial coordinator, site coordinator, clerical support, tax law instructor, and information technology support. Other positions may be considered with prior approval. Federal funds may not be paid to volunteers screening, preparing tax returns, or performing quality review of prepared returns.***

Financial Plan Information (continued)

2. Non-federal funds paid to an individual directly performing service for the VITA Program may be used for matching. There are limitations on the types of activities where federal funds can be used or where in-kind can be claimed as matching. If an employer other than the grant recipient furnishes the services of an employee to the VITA Program, these services are valued at the employee's regular rate of pay (plus benefits but excluding overhead costs) provided the services are in the same skill for which the employee is normally paid. If they are not in the same skill, they will need to be adjusted to the amount of funds generally paid for the service performed. The value of these services is not reimbursable either as direct or indirect cost. The value is dependent on the service provided and not on the salary or wage an individual is normally paid. For example, if a tax law attorney is volunteering his time for the VITA Program, his value would be determined by using the salary of a tax preparer and not of a tax attorney. The VITA Program does not require that he provide tax attorney service only tax preparation service. The value of in-kind volunteer services may be used as matching. Do not include value of volunteer services while receiving training. Time spent instructing can be counted toward volunteer services as long as the instructor is not paid by the grant recipient. See the information on valuing volunteer and paid employee time later in this section.

Valuing Volunteer and Paid Employee Time

Not sure how to value volunteer activity or employees paid by other than the grant recipient for a different skill than normally paid? **The Occupational Employment Statistics** program produces employment and wage estimates for over 800 occupations. These are estimates of the number of people employed in certain occupations, and estimates of the wages paid to them. Self-employed persons are not included in the estimates. These estimates are available for the nation as a whole, for individual States, and for metropolitan areas; national occupational estimates for specific industries are also available.

One of the positions under the category Business and Financial Operations Occupations is Tax Preparers (Occupation Code 13-2082). Tax preparers are defined as persons who prepare tax returns for individuals but are not required to be or have the responsibilities of an accredited or certified public accountant. For example, the mean hourly wage for the state of Georgia is \$16.32 per the BLS May 2007 National Occupational Employment and Wage Estimates for the United States.

Information on other types of positions and for your metropolitan area or state can be found at: <http://www.bls.gov/oes/home.htm>

When reviewing your financial plan information, the Grant Program Office uses the information here to determine if proposed salaries and/or in-kind services values are reasonable.

- B. Fringe Benefits – Only include fringe benefits for individuals paid. These should not be included in the salary calculations covered under category A or for contractual services under category F.
 1. Federal funds may only be used to pay fringe benefits for certain positions directly involved in the VITA Program. They are: Program or site coordinator, financial or clerical support, tax law instructor, and information technology support. Federal funds may not be paid to volunteers screening, preparing tax returns, or performing quality review of prepared returns.
 2. Non-federal funds used to pay these expenses may be used for matching when incurred by individuals directly involved in the delivery of the program. Fringe benefits may not be charged to the grant program for volunteer service.

Financial Plan Information (continued)

- C. Travel – Documentation would include requests for payment such as a travel voucher and the payments made. Some expenses require the submission of additional receipts, such as air travel, hotel stays, etc.
1. Federal funds may be used to reimburse volunteers or employees for their travel to the site or training events. A stipend may be paid for travel reimbursement in lieu of actual mileage. The stipend may not be based on the time a volunteer is engaged in volunteer service. Federal funds may also be used to cover travel costs associated with attendance at the grant orientation meeting and other travel required to accomplish successful delivery of the program. Travel to meetings, seminars, etc., not directly related to the delivery of the program is not covered. For mileage reimbursement to volunteers, the amount presently used by your organization to reimburse your own employees should be used. For trips that require overnight travel, reimbursement may include commercial transportation that is economy fare or discounted when available. Meals and lodging are limited to the applicable government per diem rate in effect at the time of travel.
 2. Non-federal funds used to pay these expenses may be used for matching when incurred by individuals directly involved in the delivery of the program.

Grant Orientation

If you are awarded a grant, you are encouraged to attend VITA grant orientation training in Atlanta, Georgia. The cost for attending this orientation may be included in your budget submission. Costs are limited to a maximum of two individuals attending using federal funds. The orientation is geared toward management of the grant and not site operations.

- D. Equipment (and Technology) – Documentation would include receipts for items purchased and the payment records.
1. Federal funds may be used to purchase, lease or rent equipment and related technology to support the program. Examples of items covered in this category include computers, printers, projection equipment for training (not a television), software, internet connectivity, network cards, copier, etc. Equipment purchased with federal funds should remain in use in the program in future years or may be used to support other Federal programs. Equipment may be used to support non-federal programs when use does not interfere with the purpose for which it was purchased. Grant recipients may keep all equipment purchased beyond the current year if participating in the VITA Program for an additional two years. The purchase of tax preparation software is prohibited. IRS provides tax preparation software annually to participants in the VITA Program that meet minimum production requirements at no cost. This category does not include disposable technology expenses such as printer cartridges or back up media. These items are considered supplies.
 2. Non-federal funds used to pay these expenses may be used for matching when incurred specifically for the delivery of the program. Donated or loaned equipment may be included as matching and is valued at the fair market value of the property at the time of loan or donation. Equipment already on hand may be considered matching as well but the value must reflect normal depreciation.
 3. Special Limitations: The value of the donated equipment is not reimbursable either as a direct or indirect cost. It may only be used as matching.
- E. Supplies - Documentation would include receipts for items purchased and proof of payment .
1. Federal funds may be used to purchase general supplies needed for the program's operation. This would include general office supplies such as pens, paper, staplers, staples, shredders, printer cartridges, copier toner, cable locks, power cords, back up media, etc. It may also include storage cabinets for records and/or equipment. Desks and/or tables for tax preparation activities may also be purchased. Federal funds may be used to purchase volunteer recognition items but are limited to **\$10 per volunteer**.
 2. Non-federal funds used to pay these expenses may be used for matching when incurred specifically for the delivery of the program. Donated or loaned supplies may be included as matching and is matched at the fair market value of the property at the time of loan or donation.
 3. Special Limitations: Federal funds used to purchase volunteer recognition items are limited to \$10.00 per volunteer. Donated goods, i.e., expendable personal property/supplies may be furnished to a non-profit organization. The value of the goods is not reimbursable either as a direct or indirect cost. It may be used as matching.

Financial Plan Information (continued)

- F. Contractual – Documentation would be contracts and payments.
 - 1. Federal funds may be used for contractual agreements to provide specialty services such as an interpreter, appointment scheduling, space rental, etc. A contract for space rental may include such additional services as security, maintenance, and cleaning. If the contract covers the use of the service for other than the VITA Program, only the portion directly attributable to the VITA Program may be charged. For example, a facility is used to support four programs and the VITA Program operates during 30% of the time. The cost of rental, say \$2000 per month would be limited to 30% or \$600 for only those months that the VITA Program is in operation.
 - 2. Non-federal funds used to pay these expenses may be used for matching when incurred specifically for the delivery of the program.
- G. Construction – This category is not applicable to this grant. No expenses are allowed.
- H. Other – Documentation would be receipts and proof of payment.
 - 1. Federal funds may be used for other categories of items as well. Items such as publicity, audit services (when required because of Federal funds received), and installation of phone lines or internet access are common expenses under this category for VITA grant recipients.
 - 2. Non-federal funds used to pay these expenses may be used for matching when incurred specifically for the delivery of the VITA Program.
 - 3. Special Limitations: Donated use of space may be furnished to a non-profit organization. The value of the space is not reimbursable either as a direct or indirect cost. It may be used as matching.
- I. Indirect Charges – Limited to the grant recipient. Charges for expenses not directly related to the program but required for effective operation of the overall grant recipient. These charges might include such things as the accounting personnel tracking all expenses and/or processing time. Costs such as maintenance, cleaning, insurance, security, etc. The calculation of how indirect charges are assigned to the grant must be provided in each calculation. The indirect cost rate, if previously determined by another agency, must be provided in the narrative.
 - 1. Federal funds may be used to cover indirect charges as allowed in the applicable cost principle for the type of agency applying for a grant.
 - 2. Non-federal funds used to pay these expenses may be used for matching when prorated to only VITA Program activities.

Federal Funds as Match

Generally federal funds cannot be used as match for another federal grant; however, there are some exceptions. You must confirm with the grantor of the funds and with the Grant Program Office before using these as matching funds. Following are examples of where federal funds could potentially be used as match.

Example 1: An Indian Tribal Government is awarded funds under the Indian Self-Determination and Education Assistance Act (25 U.S.C. Section 450(h) administered by the Department of the Interior. The statute states at 25 U.S.C. section 450h(c) that with regard to Indian tribal grant funding, it can be used for matching purposes “for any other federal grant programs which contribute to the purposes for which ... [Indian tribal grants] are made.” The DOI should be contacted to confirm that its use as a matching fund for the VITA grant aligns with the purpose for which the Indian tribal grant is made.

Example 2: A local government is awarded a Community Development Block Grant (42 U.S.C. Section 5301) administered by the Department of Housing and Urban Development. The statute states at 42 U.S.C. Section 5305(a)(9) that funds may be used for the payment for the non-federal share required in connection with a federal grant-in-aid program undertaken as part of activities assisted under this chapter. HUD should be contacted to confirm that its use as a matching fund for the VITA grant aligns with the purpose for which the CDBG is made. Contact with HUD confirmed the use of CDBG funds as a match for the VITA Grant *with limitation*. If CDBG funds are used for the match, at a minimum 51% of the customers benefiting from the service (VITA) must meet the definition used by CDBG for “low-income.” The definition of “low-income” differs between HUD and the VITA Program.

There are many examples of federal funds that **could not** be used as match. They would include monies received from other IRS grant programs (Low Income Tax Clinics and Tax Counseling for the Elderly). Loan of IRS equipment or printers, IRS training or publicity materials, IRS provided tax preparation software or services of IRS employees while performing their job may not be used as match.

Completing the Standard Form 424A, Budget Information – Non-Construction Programs

A Standard Form 424A, Budget Information – Non-Construction Programs, is required for this application. The term non-federal fund is interchangeably used with matching fund. Additional documentation is required for matching funds, which is discussed later in this publication.

The following table provides information on how to complete the SF 424A. Applicants should also review the instructions provided with SF 424A. If the instructions in this publication differ from the instructions on SF 424A, follow the instructions in this publication. You will want to refer to the previous section, Proposed Expenditures, Matching Funds and Donated Property, when completing this form.

Section A – Budget Summary	
SF 424A Title	Explanation
Grant Program Function or Activity (a)	This is the name of the grant. On line 1(a) record: VITA 2010.
Catalog of Federal Domestic Assistance Number (b)	The CFDA for this opportunity is 21.003. On line 1(b) record: 21.003
Estimated Unobligated Funds: Federal (c) and Non-Federal (d)	This section should be left blank or may contain all zeroes.
New or Revised Budget: Federal (e)	This section is used to capture the amount of federal funds requested from IRS for performance of this grant. On line 1(e) record the total amount of money requested from IRS.
New or Revised Budget: Non-Federal (f)	This section is used to capture the amount of non-federal funds proposed for matching. This grant requires a dollar for dollar match. Record on line 1(f) the total amount of matching funds. The amount in this column must be equal to or greater than the amount on line 1(e).
New of Revised Budget: Total (g)	This is the sum of columns (f) and (g).
Lines 2-4	No entry required or may contain all zeroes.
Line 5 – Totals	Record the totals for each column (c) – (g).

Completing the Standard Form 424A, Budget Information – Non-Construction Programs (continued)

Tip: The amounts on line 1(e)-(g) of the SF 424A should agree with amounts in section 18 on the SF 424. The amount on SF 424A, line 1(e) should equal SF 424, block 18a; SF 424A, line 1(f) should equal the sum of blocks SF 424, 18b-e; and SF 424A, line 1(g) should equal SF 424, block 18g.

Section B – Budget Categories	
SF 424A Title	Explanation
6. Object Class Categories	Record the overall budget by the indicated category in column (1) and total in column (5). The amount recorded here must be reflected in the budget explanation provided with the SF 424A and the application.
a. Personnel	Do not include fringe benefits on this line. This number will reflect both federal and non-federal dollars.
b. Fringe Benefits	This includes the fringe benefits for the personnel listed in the personnel section and includes both federal and non-federal dollars.
c. Travel	This covers all travel for the program. Travel is only applicable if specifically for the VITA Program. Travel for unrelated seminars, meetings, etc. are not allowed.
d. Equipment	This covers all equipment for the program. It also covers other related technology such as network cards.
e. Supplies	This covers all supplies for the program.
f. Contractual	This line may or may not be blank. It would depend on whether plans include contracting for some of the needed personnel, such as interpreters and/or trainers. Ensure that personnel charges are not duplicated.
g. Construction	This line must be blank or all zeroes. Construction costs are not covered by the grant.
h. Other	Record other expenses not fitting above categories. This might include such items as publicity, telephone or internet charges, and audit services.
i. Total Direct Charges	Total direct charges from line 6a through 6h.
j. Indirect Charges	Record indirect charges allocable to the plan or all zeroes.
k. TOTALS (sum of 6i and 6j)	Total both direct and indirect charges.
7. Program Income	Leave this section blank or show all zeroes. Program income is not allowed. Return preparation must be free of charge.

Completing the Standard Form 424A, Budget Information – Non-Construction Programs (continued)

Section C – Non-Federal Resources	
SF 424A Title	Explanation
(a) Grant Program	This is the name of the grant. On line 8(a) record: VITA 2010.
(b) Applicant	This is for the amount of matching that will come directly from the applicant. Record the amount on line 8(b).
(c) State	Leave blank or record a zero. If you do have State funds, include them in column (d) Other Sources.
(d) Other Sources	This is for the amount of matching that is from other sources. This would include funds from other members of the coalition, volunteer services, etc. Record the amount on line 8(d).
(e) TOTALS	Total the amount on line 8, columns (a) – (d). This amount must match the amount on line 1(f) Non-Federal in Section A.
Lines 9-11	No entries required (or enter all zeroes).
Line 12 TOTAL	Total columns (b) – (e). This must be the same as on line 8.

Section D – Forecasted Cash Needs
Pull the total federal and non-federal amounts from line 1 in Section A then forecast as to which quarter you anticipate use of the funds.

Section E – Budget Estimates of Federal Funds Needed for Balance of The Project
The section is not required. It is used only when the <i>project period</i> exceeds more than one year. Please leave blank or input all zeroes.

Section F – Other Budget Information	
SF 424A Title	Explanation
21. Direct Charges:	Use this space to explain amounts for individual direct object class cost categories that may appear to be out of the ordinary.
22. Indirect Charges	Enter the type of indirect rate (provisional, predetermined, final or fixed) that will be in effect during the funding period, the estimated amount of the base to which the rate is applied, and the total indirect expense. Attach a copy of your indirect cost rate agreement.
23. Remarks	Provide any other explanations or comments deemed necessary.

Indirect Cost Rate Agreement

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular cost objective. Such costs must be necessary for the general operation of the organization. Examples of indirect costs may include:

- Depreciation or use allowance on buildings and equipment;
- The costs of operating and maintaining facilities; and
- General administration and expenses such as the salaries and expenses of executive officers, personnel administration, and accounting.

An organization can claim an amount that is reasonable, allocable, and necessary. The costs should be calculated using the organization's Indirect Cost Rate. This rate can be determined by submitting an Indirect Cost Rate Proposal to the **cognizant agency**. An Indirect Cost Rate Agreement must be established in order for such costs to be deemed allowable. Additional information concerning indirect costs can be found in the applicable OMB Circulars: *A-21, Cost Principles for Educational Institutions*; *A-87, Cost Principles for State, Local, and Indian Tribal Governments*; and *A-122, Cost Principles for Non-Profit Organizations*.

Completing the Budget Detail Explanation

You may submit the budget detail explanation using the following format or in the format of your choice (plain sheets, your own form, or a variation of this form). VITA Grant 2010 - Excel Template Workbook, which can be found on irs.gov with other application materials, is available for your use. If you elect to use a different format for submission, all required information must be provided. Any category of expense not applicable to your budget may be deleted. Examples of a budget detail explanation follow.

A. Personnel (Salary)

Under Item, list the person's name for which salary is requested or that will be used as matching funds. If the position is not filled, record "To Hire." If more than one position exists, record the number of positions under Item as well. Be sure to show under Computation, the annual salary for persons already funded and the percentage of time devoted to the program. Remember, only time spent on the VITA Program is allowable. We have provided some examples of the type of information required in the table below.

Item	Computation	Federal Funds	Matching Funds
Jane Smith, Program Coordinator	20% of annual salary of \$60,000 for time spent administering program	\$6,000	\$6,000
To Hire (4) Site Coordinators	\$18 per hour; average 25 hours per week for 15 weeks x 4 coordinators	\$27,000	
Donated Services (10) Volunteer Return Preparers, Quality Reviewers , and Screeners	\$15 per hour; average 10 hours per week for 15 weeks x 10 preparers = \$22,500		\$22,500
Personnel (Salary) Subtotal		\$33,000	\$28,500
Personnel (Salary) Total - Record on SF 424A, line 6a		\$61,500	

Completing the Budget Detail Explanation (continued)

B. Fringe Benefits

Only include fringe benefits for individuals paid. These should not be included in the salary calculations covered under category A. Under Item, list the person's name for which fringe benefits are requested or that will be used as matching funds. If the position is not filled, record "To Hire." If more than one position exists, record the number of positions under Item as well.

Item	Computation	Federal Funds	Matching Funds
Jane Smith, Program Coordinator	20% of \$12,000 salary		\$2,400
To Hire (4) Site Coordinators	10% of \$27,000 salary	\$2,700	
Fringe Benefits Subtotal		\$2,700	\$2,400
Fringe Benefits Total - Record on SF 424A, line 6b		\$5,100	

C. Travel

For this category, under Item, indicate the type of travel requested or that will be used as matching funds. Include the number of individuals if known. Show under computation how amount determined.

Item	Computation	Federal Funds	Matching Funds
Training Travel (25) Program/ Site Coordinators and Volunteers	2000 miles at \$.50 cents mile	\$1,000	
Grant Orientation Travel (2) Program and Budget Coordinator	Airline ticket (\$350) x 2 travelers; meals and hotel (\$125) and miscellaneous (\$50) x 2 days x 2 travelers	\$1,400	
Volunteer Reimbursement Site Travel	5000 miles at \$.50 cents mile	\$2,500	
Travel Subtotal		\$4,900	
Travel Total - Record on SF 424A, line 6c		\$4,900	

Completing the Budget Detail Explanation (continued)

D. Equipment

For this category, under Item, indicate the type of equipment to be purchased or that will be used as matching funds. Include the number. Show under computation how determined.

Item	Computation	Federal Funds	Matching Funds
Laptops (12)	12 x \$1,000	\$6,000	\$6,000
Donated Equipment in Computer Lab	15 computers at \$10 each per week for 15 weeks		\$2,250
Printers	12 x \$200	\$2,400	
Equipment Subtotal		\$8,400	\$8,250
Equipment Total - Record on SF 424A, line 6d		\$16,650	

E. Supplies

For this category, under Item, indicate the supplies to be purchased or that will be used as matching funds. Include the number. Show under computation how determined.

Item	Computation	Federal Funds	Matching Funds
General supplies for each site to include paper, printer cartridges, shredder, pens, pencils, CDs, electrical cords, etc.	4 sites x \$600 each	\$2,400	
Lockable filing cabinets for storing records and/or equipment	2 each site x 2 sites x \$100 each; donated cabinets in 2 sites (2 x 2 x \$25 (FMV))	\$400	\$200
Donated paper	10 boxes x \$35 retail price		\$350
Supplies Subtotal		\$2,800	\$550
Supplies Total - Record on SF 424A, line 6e		\$3,350	

Completing the Budget Detail Explanation (continued)

F. Contractual

For this category, under Item, indicate the contracts planned or that will be used as matching funds. Include the number. Show under computation how determined.

Item	Computation	Federal Funds	Matching Funds
Rental of office space for site; 100% used for program	\$500 per month x 5 months	\$2,500	
Interpreter Contract	\$50 per session x 50 sessions	\$1,250	\$1,250
Donated Appointment Scheduling All Sites	6000 calls x \$2 each		\$12,000
Donated office space for three sites at local community center	Usage is \$50 per day x 3 days per week x 15 weeks x 3 sites		\$6,750
Contractual Subtotal		\$3,750	\$20,000
Contractual Total - Record on SF 424A, line 6f		\$23,750	

H. Other

For this category, under Item, indicate the expenses not covered in the categories above or resources that will be used as matching funds. Show under computation how determined.

Item	Computation	Federal Funds	Matching Funds
Publicity – radio, TV and cable ads; 6000 flyers for distribution at community outlets	\$100 hour x 25 hours plus material cost of \$5000	\$5,000	\$2,500
Installation and monthly cost of phone lines at 5 sites	\$100 x 5 sites installation plus \$50 per month x 5 months x 5 locations	\$1,750	
Audit Service	10% of \$1,000		\$100
Other Subtotal		\$6,750	\$2,600
Other Total - Record on SF 424A, line 6h		\$9,350	

I. Total Direct Charges	Federal Funds	Matching Funds
Total Direct Charges Subtotal	\$62,300	\$62,300
Direct Charges Total - Record on SF 424A, line 6i	\$124,600	

Completing the Budget Detail Explanation (continued)

J. Total Indirect Charges	Federal Funds	Matching Funds
Total Indirect Charges Subtotal	0	0
Indirect Charges Total - Record on SF 424A, line 6j	\$0	

For this example, no indirect charges are proposed. If they are proposed, it should be completed.

K. Total Charges	Federal Funds	Matching Funds
Total Charges	\$62,300	\$62,300
Total - Record on SF 424A, line 6k	\$124,600	

Completing the Matching Funds Summary Chart

Summarize the source of all matching funds including donated services and goods. You may submit the matching funds summary chart using the following format or in the format of your choice (plain sheets, your own form, or a variation of this form). VITA Grant 2010 - Excel Template Workbook, which can be found on irs.gov with other application materials, is available for your use. If you elect to use a different format for submission, all required information must be provided. We have modified the requirement around matching funds to allow your organization to continue efforts to raise monies beyond the application due date. You will be able to **secure funds up until January 31, 2010**. If you are selected as a grant recipient and all matching funds are not yet raised, your PMS account will be limited to the amount raised. Additional funds will be made available once documentation is provided showing the remaining matching funds are available. Examples of a matching funds summary chart follow.

The applicant should record only one matching fund transaction on each row.

- Name of Source: Name or other identifier for each unique match source.
- Type: Describe the type of funds, such as, Cash, Grant, Donation, Loan, etc.
- Amount In-Hand or Committed: Record only those amounts that are in-hand or you have a firm commitment of the funds at time of application.
- Amount to be Raised: Record the amount of funds to be raised either through donation or expected grant, loan, etc.
- Date: Enter a date to correspond to the status. For example, for monies in-hand, use the date the application is completed. For committed funds, use the date of the commitment letter. For funds to be raised, use the date of when they will be available. The date must be between January 1, 2009 and January 31, 2010. For donated services it can be the first day when the item donated is provided.
- Comments: Provide any additional information you feel is pertinent to the transaction.

Completing the Matching Funds Summary Chart (continued)

Matching Funds Summary Chart						
#	Source Name	Type	Amount In-Hand or Committed	Amount to be Raised	Date	Comments
1	Applicant Organization	Cash	\$20,000		7/1/2009	Funds set aside
2	ABC Foundation	Grant	\$10,000		6/30/2009	Low-income assistance; 7/1/2009 – 6/30/2010
3	DEF Coalition	Donation		\$9,800	1/15/2010	Use of computers, space, and office supplies
4	Applicant Organization	Donation		\$22,500	1/15/2010	Tax Preparers
Total			\$30,000	\$32,300		

Supporting Matching Funds Documentation

Documentation is required for each item shown in the Matching Funds Summary Chart, which represents those existing funds or expected funds that will be used for the dollar-for-dollar match. There is no standard form for documentation. There are some common features of acceptable documentation. It must include:

- A description of the contribution,
- An explanation as to how the contribution was calculated, if applicable,
- A current date,
- A signature of an authorized individual that can make the commitment, and
- An organization name and/or on letterhead with contact information.

Following are some examples of what acceptable documentation should include. The values used in the examples may not represent true value. You must determine the value. The item numbers refer to the matching funds summary chart found in the previous section.

Items 1 and 4 (matching funds summary chart): Documentation would be a signed statement on applicant letterhead from the applicant organization that they have set aside \$20,000 cash for a match for the VITA grant to use during the period July 1, 2009 through June 30, 2010. This same letter can also include the volunteers they plan to secure and the calculation used for the estimated amount for volunteer services. It might look something like this: We will provide volunteers to prepare tax return preparation and quality review. We estimate we will have 10 volunteers at \$15 per hour averaging 10 hours per week each for 15 weeks for a total of \$22,500. The \$15 per hour is the average tax return preparation salary for Anywhere, ST, based on Department of Labor information.

Separate statements are not required from each volunteer that will be participating. Timesheets showing the hours worked each day will be required to support the matching funds for mid-year and final reporting.

Item 2: Documentation would be a signed notice of grant award or other similar document from ABC Foundation. It needs to include the time covered by the grant and the purpose for which the grant is awarded. This description should not preclude use in the VITA Program or be for activities that would eliminate its use in free tax return preparation.

Completing the Matching Funds Summary Chart (continued)

Item 3: Documentation would be a signed statement on DEF Coalition letterhead describing the donation they will provide in support of VITA. For this example, the letter would include three sections describing the donation. DEF Coalition will provide in support of the VITA Program the following items and/or services: (1) Use of Computer Lab and computers for 15 weeks. This covers 15 computers at \$10 each per week for the entire period (15 computers x \$10 x15 weeks) for a total value of \$2,250. The amount per week is the amount normally charged for computer use for all sponsored programs. (2) Use of office space at three of our community centers to expand VITA site operation to new locations for 15 weeks. Usage is estimated at three days each week at \$50 per day for three sites for 15 weeks for a total of \$6,750. The amount per day is the amount normally charged for temporary use of office space at our facilities. The fee covers use of phone, copier, internet and cleaning. (3) Donated supplies include eight used filing cabinets estimated at a fair market value of \$25 each for a total of \$100; 10 boxes paper at \$35 each box or \$350 and \$250 in miscellaneous other supplies (pens, pencils, shredders, staples, staplers, etc.).

TIP: Though not a part of the application process, applicants should have procedures in place to capture and track donated services. For instance, for volunteer services it should be supported with timesheets indicating how many hours each volunteer worked on a daily basis.

Civil Rights Narrative

Who Must Complete This Section?

All applicants

Is There Anything in this Section that Will Cause My Application to be Rejected if I Miss It?

- Failure to provide this information with the application will prevent its consideration.
- The IRS external civil rights reviewer must issue a finding of compliance or conditional compliance after reviewing the application for a financial assistance award.

Things to Note:

- Be sure to provide the information requested.
- If a particular section is not applicable, be sure to state it is not applicable.
- Certification is noted on the Standard Form 424, block 21. Signing the certification on SF 424 (Revision 10/2005) certifies that the Applicant will comply with the Standard Form 424B, Assurances – Non-Construction Programs.
- If you need additional information or have any questions, please contact the External Civil Rights Unit at 202.927.2743 or external.civil.rights@irs.gov.

In the civil rights narrative please provide the following information:

1. A list of active lawsuits or complaints naming the applicant which allege discrimination on the basis of race, color, national origin, age, sex, or disability with respect to service or benefits being provided. The list should include: the date the lawsuit or complaint was filed; a summary of the allegation; and the status of the lawsuit or complaint, including whether the parties to a lawsuit have entered into a consent decree.
2. A description of all pending applications for financial assistance and all financial assistance currently provided by other federal agencies. For all applicants for IRS financial assistance, this information should be relevant to the organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity is a part.

Civil Rights Narrative (continued)

3. A summary of all civil rights compliance review activities conducted in the last three years. The summary shall include: the purpose or reason for the review; a summary of the findings and recommendations of the review; and a report on the status or disposition of such findings and recommendations. For all applicants for IRS financial assistance, this information should be relevant to the organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity is a part.
4. A signed and dated Statement of Assurance Concerning Civil Rights Compliance agreeing that all of the records and other information required have been or will be compiled, as appropriate, and maintained by the applicant, recipient, or sub-recipient. This certification is provided by checking "I Agree" in block 21, SF 424 (Revision 10/2005).
5. To inform the public that persons who believe they have been discriminated against on the basis of race, color, national origin, sex age or disability, in the distribution of services and benefits resulting from this financial assistance or grant program may file a complaint with the Department of Treasury at the following address:

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

Additional data may be requested only to the extent that it is readily available or can be compiled with reasonable effort, and is found to be necessary to make a civil rights compliance determination. You will be contacted by IRS if this is the case.

Each application for financial assistance shall be reviewed for its civil rights reporting requirements by an external civil rights unit staff member. Upon completion, the reviewer shall forward a letter of compliance to the applicant indicating the civil rights determination. Financial assistance shall not be awarded to the applicant until the civil rights reviewer has issued a finding of compliance or conditional compliance. Department of Justice regulations state that all federal agency staff determinations of Title VI compliance shall be made by, or be subject to review by the agency's civil rights office. Examples of data and information which, to the extent necessary and appropriate for determining compliance with applicable civil rights statutes and implementing regulations may be as follows, but not limited to:

- The manner in which services are or will be provided by the program in question, and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination;
- The population eligible to be served by race, color, national origin, age, sex, or disability;
- Data regarding covered employment, including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English;
- The location of existing or proposed facilities connected with the program, and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any persons on the basis of prohibited discrimination;
- The present or proposed membership, by race, color, national origin, sex, age, or disability, in any planning or advisory body which is an integral part of the program; and
- Data, such as demographic maps, the racial composition of affected neighborhoods or census data.

Assurances and Certifications

Who Must Complete This Section?

All applicants

Is there anything in this section that will cause my application to be rejected if I miss it?

- Failure to provide a signed Standard Form 424B will prevent consideration of the application.
- Failure to use the appropriate version of the SF 424 (Revision 10/2005) will result in the need to sign separate certification documents or revising the SF 424 to the later version. The Standard Form 424 must include block 21 that provides for agreement to the additional certifications shown in this section.

Standard Form 424B: Assurances – Non-Construction Programs

Review and sign the Standard Form 424B, Assurances – Non-Construction Programs. A copy of the form can be found in Appendix A. By signing this form, the applicant is certifying to being in compliance with the law, principles and regulations outlined in the document.

List of Certifications

In addition to the law, principles, and regulations outlined on the SF 424B, the following additional certifications and/or assurances are required:

- Certification Regarding Debarment, Suspension and Other Responsibility Matters – Primary Covered Transactions.
- Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Lower Tier Covered Transactions
- Certification Regarding Drug-Free Workplace Requirements
- Certification Regarding Lobbying

By signing the SF 424, and checking Block 21 “I Agree”, the applicant is certifying (1) to the statements contained in the certifications listed above, and (2) that the statements are true, complete and accurate to the best of your knowledge.

More detailed information follows as to what these certification/assurances entail.

Certification Regarding Debarment, Suspension, and Other Responsibility Matters – Primary Covered Transactions

1. The prospective primary participant (the Applicant) certifies to the best of its knowledge and belief, that it and its principals:
 - (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this Application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - (d) Have not within a three-year period preceding this Application had one or more public transactions (Federal, State or local) terminated for cause or default.
2. Where the Applicant is unable to certify to any of the statements in this certification, such Applicant shall attach an explanation to this proposal.

Assurances and Certifications (continued)

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Lower Tier Covered Transactions

1. The prospective lower tier participant complies, by submission of this proposal that neither it nor its principals is presently debarred, suspended, proposed for debarment, ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective lower tier participant is unable to comply to any of the above, such prospective participant may attach an explanation to this proposal.

Certification Regarding Drug-Free Workplace Requirements

1. The Applicant certifies that it will provide a drug-free workplace by:
 - (a) publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Applicant's workplace and specifying the actions that will be taken against employee for violations of such prohibition;
 - (b) establishing a drug-free awareness program to inform employees about:
 - (i) the dangers of drug abuse in the workplace;
 - (ii) the Applicant's policy of maintaining a drug-free workplace;
 - (iii) any available drug counseling, rehabilitation, and employee assistance program;
 - (iv) the penalties that may be imposed upon employees for drug abuse violations occurring in the workplace
 - (c) making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by subparagraph (a);
 - (d) notifying the employee in the statement required by subparagraph (a) that, as a condition of employment in such grant, the employee will:
 - (i) abide by the terms of the statement; and
 - (ii) notify the employer of any criminal drug use statute conviction for a violation occurring in the workplace no later than five calendar days after such conviction;
 - (e) notifying the granting agency in writing, within ten calendar days after receiving notice of a conviction under subparagraph (d) (ii) from an employee or otherwise receiving actual notice of such conviction;
 - (f) taking one of the following actions, within 30 days of receiving notice under subparagraph (d)(ii), with respect to any employee who is so convicted:
 - (i) taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (ii) requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and
 - (g) making a good faith effort to continue to maintain a drug-free workplace through implementation of subparagraphs (a), (b), (c), (d), (e), and (f).
2. The Applicant may insert in the space provided below the site(s) for the performance of work (activities carried out by the Applicant) to be done in connection with the award (Place of Performance (Street Address, City, County, State and zip Code)):

Assurances and Certifications (continued)

Certification Regarding Lobbying

1. The Applicant certifies, to the best of its knowledge and belief, that:
 - (a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement;
 - (b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Application, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions; and
 - (c) The Applicant shall require that the language of this certification be included in the award documents for all subawards of all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.
2. This certification is a material representation of fact upon which reliance is placed when this transaction is made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Note: If your organization is required to file a Standard Form LLL, Disclosure Form to Report Lobbying, it may be found in Appendix A and with other application materials on irs.gov.

Submitting Your Application

How Do I Assemble My Application

It is very important that the VITA Grant Program application be assembled correctly. The standard forms are located in Appendix A of this publication. A complete copy of the application is required along with a CD containing the entire application (all forms and attachments).

The application package must be assembled in the order indicated below and include the following items. The deadline for submission is July 17, 2009.

TIP: For creating the CD, please number and name submissions as shown below. For example, the attachment with the program plan narrative should be: “2- Program Plan Narrative” and the budget detail explanation should be “3c-Budget Detail Explanation.” If you have more than one attachment for an item, please label it as 3e1-Matching Funds, 3e2-Matching Funds, 3e3-Matching funds, etc. If scanning documents, you may elect to scan as one.

1. Application for Federal Assistance, Standard Form 424 (Revision 10/2005)
 - a. Attachment with information that would not fit in space allowed on the SF 424, such as congressional district codes.
 - b. Copy of determination letter issued by IRS recognizing organization as exempt under IRC Section 501(c); copy of letter of academic accreditation for college, university or other institution of higher learning; or letter submitted by agency or government head on its official stationery indicating it is a government entity.
2. Program Plan Narrative
 - a. List of established and proposed sites including the EFIN and SIDN for each site
 - b. Other attachments
3. Financial Plan Information
 - a. Standard Form 424A
 - b. Indirect Cost Rate Agreement (if applicable)
 - c. Budget Detail Explanation
 - d. Matching Funds Summary Chart
 - e. Matching Funds Supporting Documentation
4. Civil Rights Narrative
5. Assurances – Non-Construction Programs, Standard Form 424B
6. Disclosure of Lobbying Activities, Standard Form LLL, **if applicable**. This form is only required if the applicant must disclose lobbying activities pursuant to 31.U.S.C. 1352.
7. A CD containing the entire application (all forms and attachments).

Before submitting your application, take the time to review the complete application carefully to ensure all necessary information is provided. Use a second set of eyes and be sure to review it against the list in the “What to include in the Application” section to ensure all information is present.

How Do I Submit My Application

VITA Grant applications must be submitted by mail. The address is:

IRS Grant Program Office
401 West Peachtree Street, Stop 420-D
Atlanta, Georgia 30308

Submitting Your Application (continued)

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

When Must I Submit My Application

All applications submitted must be received in the Grant Program office by 4:00 pm eastern time on **July 17, 2009**. *A postmark is not sufficient for consideration as timely submitted.*

What Happens Once My Application is Submitted

The Grant Program Office will record receipt of all applications received and will acknowledge receipt of the application. If no email address (or an incorrect email address) is provided the application will be acknowledged using U.S. Postal Service. Please make sure to include an email address and to check its accuracy to speed up this notification. Remove any SPAM blocks that may prevent messages from being received. Acknowledgement of receipt does not indicate the application is complete and can be processed. It is only acknowledgement that an application was received. It will also include the contact information for the employee assigned the application and the anticipated date the initial review of the application will be completed.

Incomplete Applications

Some items, if missing or incomplete, will result in the immediate rejection of the entire application. No applicant will be given an opportunity to provide a missing SF 424, EIN or DUNS number **after the application deadline**. Any application missing the SF 424, a valid EIN or DUNS number will immediately be rejected.

The Grant Program Office will allow two business days for an applicant to submit the following items if missing or incomplete:

- IRS Documentation of the Applicant's non-profit status
- Matching Fund Commitment Letters
- Missing Signatures

Applications determined to be incomplete will not be evaluated on their merit. Only applications with all required information will be reviewed for eligibility. You will be notified once a determination is made on the completeness of your application.

What Happens Once My Application is Submitted (continued)

Confirmation of Eligibility

Once it is determined that an application is complete, we will review it for eligibility. We will compare information submitted with the application for tax exemption and compliance and review it against information in IRS systems. We will review the information submitted around matching and determine whether it meets the established requirements and supports the amount requested in your application. We will also confirm you (and primary program persons) are not debarred, suspended or otherwise excluded from or ineligible for a federal award. We will check for a prior year audit (if you spent more than \$500,000 in federal funds in any year) and the results. An unfavorable finding in a prior audit will not automatically disqualify you from consideration; however, more information may be requested to ensure any deficiencies noted have been corrected. For those applicants that received a VITA or TCE grant in the past, we will confirm all reporting is complete or is covered by an approved extension.

Applicants determined to be ineligible will not be evaluated on the merit of the applications. Only complete applications meeting all eligibility requirements will be ranked on their merit. Unlike last year where we waited until all processes were completed to inform an applicant their application is ineligible, this year we will notify you when determined.

Evaluation and Selection Process

All complete applications meeting initial eligibility requirements will be ranked. **Applications will then undergo a two-tiered evaluation process:**

1. Technical Evaluation
2. Grant Program Office Evaluation
 - a. Geographic and Target Audience Evaluation
 - b. Financial Plan Information Review
 - c. Prior Year Reporting, if applicable

Technical Evaluation

During the technical evaluation, each application will be awarded points in each of the areas listed below. This criteria list reflects the maximum number of points that may be obtained in each area. Each application may receive a maximum total of 200 points.

1. Prior performance in the volunteer return preparation program – 40 points
2. Strength of program standards – 40 points
3. Geographic coverage and extent of coverage for the under served – 40 points
4. Ability to partner or collaborate with multiple organizations – 20 points
5. Quality of applicant's sustainability and growth strategy – 10 points
6. Quality control process – 30 points
7. Program measures – 20 points

The most highly technically evaluated applications (70% or better) will be further evaluated by the Grant Program Office. Those with the lowest scores will be notified of non-selection based on the technical evaluation of the application.

Grant Program Office Evaluation

The review and ranking process is followed by a review by the Grant Program Office. This is where a more in depth review of the budget information will be done as well as determining where demographic and geographic coverage is needed based on the proposals.

What Happens Once My Application is Submitted (continued)

Geographic and Target Audience Evaluation

The applicant must show in the program plan that the organization can reach their target audience as well as provide service in the geographic areas targeted. The VITA Grant is looking to extend services state wide not just in major metropolitan areas. However, growth in major metropolitan areas is also needed. Each application will be reviewed for:

- The geographic areas of applicants and the ability of these applicants to provide **widespread geographic coverage**.
- Specific **under served population** that each applicant is targeting to serve.
- **Number of taxpayers** who will be served by the applicant.
- The **existence of other VITA Programs in the same geographic area** serving the **same target audience**.
- Balance throughout the United States and Puerto Rico.

Financial Plan Information Review

After the technical evaluation has been completed, each application will undergo a secondary review by the Grant Program Office. The secondary evaluation will include review of the following areas:

- Standard Form 424A, *Budget Information-Non Construction Programs*
- Budget Detail Explanation
- Matching Funds Summary Chart
- Matching Funds Supporting Documentation
- Appropriateness of funds sought for quantity of returns being prepared
- Reasonableness of administrative costs

Based on prior year submissions and the limited funds available, we anticipate that we will offer grants for less than the amount requested. This is the point at which this decision will be made.

Approval of Award

The Grant Program office will make recommendations based on a combination of the technical evaluation, geographic and target audience evaluation and financial plan information review. Recommendations for award of funds will be made to SPEC executives who will/will not approve the recommendations. Once approved, notification packages will be prepared.

Award Notification

The Grant Program Office will notify applicants of their **acceptance** or **rejection** of a grant award by letter sent by U.S. Postal Service. The Grant Program Office may, at its discretion, conduct an inspection visit to a prospective program location prior to awarding grant funds.

Award Notification (continued)

What Happens After I Am Awarded

Simultaneously to sending notification to individual award recipients, IRS will announce via a news release the grant award recipients, location and amount of the grant award. Awarded applicants will receive a package including the grant agreement and other documents for acceptance of the grant. This package will be sent to the address indicated on the SF 424. The applicant must sign and return the agreement and requested documents. Because the actual award amount may be different from the requested award amount, the award applicant will need to provide revised documents upon notification of being awarded, e.g., SF 424A, budget narrative, and/or program plan. The notification will clearly detail what needs to be revised. Once the documents are signed and returned, you will be provided the name, address, telephone number and email address of the IRS Tax Analyst assigned your file. It may or may not be the individual assigned the application before award.

Your organization will be assigned a tax analyst that will work with the awarded organization throughout the grant period. This will be your point of contact for any questions or concerns that you may have.

You will be asked to provide revised documents, if applicable, and provide additional documents required to establish your account in the Payment Management System.

- Form 13971, VITA Grant Agreement: must be signed by the authorized representative whose name is on the SF 424 application form.
- Form 13978, Program Plan; this form may need to be revised based on the award amount if the program performance cannot be accomplished as originally submitted because of a reduction in the request award amount.
- Financial plan information submission, such as the SF 424A, the matching documentation, the budget explanation.
- Contact sheet showing approved individuals we can discuss your application with and your election or not to share contact information with other grant recipients and non-grant recipients involved in the VITA or TCE programs.
- Form 1199A, Direct Deposit Form, needs to be completed as outlined in the Operational Requirements section of this publication. It must be completed exactly as required and mailed to the Grant Program Office for review prior to the account being established by the Department of Payment Management. Your grant funds cannot be released until a complete, accurate Form 1199A has been submitted and the account is established in PMS.

What Happens if I'm Not Awarded

The IRS will send you a letter explaining that your application was not awarded and providing general information on why it was not selected. More than \$30 million was requested during the first year of the grant, but IRS had just under \$8 million available for award. We anticipate this will occur each year as need exceeds availability.

Freedom of Information Act

As with many IRS programs, the VITA Grant Program is subject to the Freedom of Information Act. Individuals may request copies of your application for their review. The Freedom of Information Act (FOIA) [5 U.S.C. Section 552](#) provides public access to agency records unless protected from disclosure by certain exemptions or exclusions. Under this provision, all grant proposals will be made available to the public upon written request. Requests should be made to the local IRS Disclosure Office.

Administrative Requirements

All grant recipients must adhere to the administrative requirements and all laws and regulations of the program. These include:

- Operate under the applicable laws and regulations and OMB circulars governing federal grant funds
- Management of grant funds
 - Maintain the Payment Management System account by making “just in time” withdrawals and providing required reporting
 - Use of FDIC insured bank
 - Record keeping meeting *generally accepted accounting principles* (GAAP) and reports
- Engage an audit under OMB Circular A-133, if applicable
- Allow access to records and cooperate fully with oversight offices within IRS and the Treasury Inspector General for Tax Administration

Applicable Laws and Regulations

Federally funded programs are governed by a wide variety of federal laws and regulations. These include, but are not limited to:

- Restrictions on political activities at 18 U.S.C. §§ 595, 598, 600-603;
- The preservation requirements in the National Historic Preservation Act (16 U.S.C. § 470 et seq.) and the Archeological and Historic Preservation Act of 1966 (16 U.S.C. § 469a-1 et seq.);
- Environmental requirements of the Clean Air Act (42 U.S.C. § 7401 et seq.);
- The non-pollution requirement of the Federal Water Pollution Control Provisions (33 U.S.C. § 1251 et seq.); and
- Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. § 7104).

Office of Management and Budget (OMB) Requirements

Grant award administrative requirements, cost principles, and audit requirements are set forth in OMB Circulars. The requirements applicable to individual grant agreements are contained in:

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

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

Administrative Requirements (continued)

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

Entity	Administrative Requirements		Cost Principles			Audits
	2 CFR 215	A-102	2 CFR 225	2 CFR 220	2 CFR 230	A-133
States, local governments, and Indian Tribes		X	X			X
Education institutions (even if part of a State or local government)	X			X		X
Non-Profit Organizations	X				X	X

Financial and Management Reporting Requirements

Accessing VITA Grant Funds

Once all appropriate documents have been signed by the IRS and the responsible official for the recipient organization, a request will be sent to the Department of Health and Human Services, Department of Payment Management (DPM) to establish electronic access to funds. This process generally takes 3-4 weeks. The DPM website is www.dpm.psc.gov. This electronic access is provided through the Payment Management System (PMS). The PMS is internet based. If you do not have access to the Internet, alternative arrangements can be made with DPM.

The DPM will provide a welcome package that explains the system and identifies the PMS contact person once accepted into the VITA Grant Program. The DPM has an on-line tutorial for those who are not familiar with the system.

This on-line payment system enables you to transmit a request for federal funds to the PMS within minutes. Once the payment is processed and approved, funds are direct deposited into your bank account and are generally available the next business day. You should only request those funds that will be expended within three business days of the request. If funds are for expenses already paid, you may withdraw funds at any time. Only the applicant organization will be given access to the system. As the applicant, it is your responsibility for disbursement and recordkeeping of funds provided to other organizations within your program.

Maintaining Funds in FDIC Insured Bank

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

Financial and Management Reporting Requirements (continued)

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

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

Allowable and Unallowable Uses of VITA Grant Funds

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

OMB Circular A-133 Audit

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

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

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

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

Oversight Responsibilities

For those organizations that apply on behalf of a coalition, the applicant is ultimately responsible for ensuring all coalition members adhere to all VITA Grant requirements. Effective monitoring and communication processes are required to ensure adherence to both financial management and program requirements. Grant applicants are responsible for ensuring all coalition members understand the role they play in delivering a successful VITA Grant Program and the processes by which funds are requested and distributed. There should be no surprises for coalition members on your expectations as the grant applicant. An agreement (letter of intent or memorandum of understanding) is required between the VITA Grant recipient and its coalition members (sub-recipients) to ensure adherence to program guidelines, that monies are only expended on approved purposes, and that matching funds documentation is maintained.

Financial and Management Reporting Requirements (continued)

Record Keeping, Reports and Reviews

VITA Grant Program recipients are subject to financial reviews and are subject to the following expectations:

- Manage and spend funds in a manner that is deemed appropriate and reasonable.
- File SF 424A in a timely manner. The interim report must be submitted to the Grant Program Office by **April 30th**. The year-end report must be submitted to the Grant Program Office by **September 30th**.
- Have a record keeping system in place to support all information reported in interim and final reports.
- Maintain receipts to support reported expenses.
- Grant recipients are expected to immediately refund any unspent funds that the IRS advanced or paid for the program.
- If grant recipients do not expect to use the entire grant award, they must contact the Grant Program Office as soon as possible to arrange for release of the VITA grant funds.
- Grant recipients are expected to prepare and submit quarterly on-line PSC 272 reports to the PMS on a timely basis.

Reports Due to IRS

The Grant Program Office (GPO) requires the submission of two reports during the grant cycle – an interim report using SF 424A and a year-end or annual report. These reports should be submitted to the following address:

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

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

Interim Report

IRS already has a method for monitoring your performance for return production and site operations. We realize how very busy you are during the filing season and will not ask you for a report on your operations. We may correspond with you throughout the period to ensure we have correctly identified all sites in operation. However, we do not have this same information on the monies you have spent. We require that you submit an interim report covering monies spent in the program. The interim report must be submitted to the GPO by **April 30, 2010**. The SF 424A is used for this reporting. Yes, it is the same form used for applying for the grant. A reminder about completing the form will be mailed along with the form and instructions in January 2010. If you have not drawn down your entire awarded grant funds by the time the interim financial report is due, you must indicate in the narrative statement whether you will draw down the remainder of the grant by June 30, 2010.

If you do not expect to use your entire grant, please contact the GPO as soon as possible to arrange for a formal release of VITA grant funds. It is important that IRS know so that we can identify another grant recipient that can use the funds.

Year-End Reports

The year-end reports must be submitted to the GPO by **September 30, 2010**. The report covers the entire grant period (July 1 through June 30) and consists of a financial report, business results report, and program narrative. Failure to submit the required reports will result in non-consideration for future VITA Grant awards. We are in the process of transitioning to newly mandated OMB forms for reporting. More information will be provided on the use of the forms at time of award.

Financial and Management Reporting Requirements (continued)

At a minimum you will be requested to report on how you:

- Enabled the VITA Program to extend services to the underserved population identified in your plan;
 - Increased the capacity to file returns electronically;
 - Heightened quality control;
 - Enhanced training of volunteers; and
 - Improved the accuracy rate of returns prepared at VITA sites.
1. *Implementation of the VITA Program* — Describe the strategy for monitoring and evaluating the overall effectiveness of the program and results achieved. Include how success is defined and measured. In addition, describe the overall approach taken to implement and operate the VITA Program and the steps taken to ensure compliance with the Quality Site Requirements. Describe activities used to increase electronic return preparation to underserved targeted populations. If targeting a Limited English Proficient (LEP) population, indicate if Hispanic, Chinese, etc.
 2. *VITA Program Publicity* — Specify the messages, methods, materials, and channels (media, posters, web site, etc.) utilized. Include examples of publicity such as flyers, brochures, posters, and newsletters distributed. Identify unique services provided to underserved populations, e.g., interpreters for hearing impaired or LEP taxpayers and special Individual Taxpayer Identification Number (ITIN) event days.
 3. *Return Preparation* — Identify tools used to determine production. Explain method used to track targeted populations served. State whether established goals were met and if goals were not met the reasons why. Information will be provided on which form to report:
 - Total number of individual federal tax returns prepared (paper and e-filed);
 - Total number of e-filed returns;
 - Total number of paper returns; and
 - Total returns prepared for the underserved populations for each targeted segment.
 - Total refunds and total EITC dollars for total returns prepared.
 4. *Site Information* — Contact your assigned tax analyst and ask for a list with the SIDN and EFIN for all established sites. Confirm the information is correct. Add any missing sites to the listing. Please add to each site, the populations served at the location. Information will be provided on which form to report:
 - Total number of volunteers participating in the program
 - Total number of volunteer hours (this should not include hours worked by paid employees)
 - Total count of non-certified volunteers
 5. *Volunteer Training* — Describe how tax law and software training for volunteers was provided and specifically address the following:
 - Total number of certified volunteers and certification levels on Form 13980
 - Training delivery method, e.g., classroom, online, self-study.
 - Total training hours per volunteer.
 - Timeframe for classroom training
 - Resources used in addition to IRS materials, if any. Provide samples if available or detailed description
 - Specialized training for screeners, quality reviewers, electronic return originator, site coordinators, return prepares, etc. beyond IRS provided resources.
 - Qualifications of instructors with respect to tax law and/or e-file processes. Instructor certification levels.
 - Mentoring program for new volunteers.
 - Method of delivery for mandatory site coordinator training (IRS classroom, Link & Learn Taxes, or other)
 - Method used to obtain student satisfaction feedback and steps take to enhance training

Financial and Management Reporting Requirements (continued)

6. *Quality Control*— Describe procedures and processes developed to improve the quality of your VITA site operations and the accuracy of returns prepared. Identify specific problematic areas, e.g., high reject percentage rates, and corrective measures taken. Provide copies of any enhanced procedures/forms beyond IRS requirements, e.g., Form 8158, Quality Review Sheet, Form 13614, Intake and Interview Sheet. Address any documented reviews conducted to evaluate return accuracy and provide corrective actions taken to overcome identified trends or issues. For each established site and *ad hoc site*, explain the process used to quality review returns. On Form 13980 indicate whether *designated* or *peer review* is used for each site. Describe steps taken to ensure taxpayer privacy and to maintain the confidentiality of prepared tax returns as outlined in Publication 4299, *Privacy and Confidentiality-A Public Trust*.
7. *Sustainability and Growth*— Describe efforts taken and results attained for the following:
 - Customer satisfaction surveys used to solicit feedback on services provided.
 - Partner participation including any newly established partnerships with government (municipal, county, state), non-profit and private organizations. Include resources contributed by each partner.
 - Volunteer recruitment and retention.
 - Matching funds secured over and above the initial matching fund.
8. Increased e-file capacity, e.g., additional sites established, increased days and hours of free tax preparation service, additional volunteers and/or additional computers used.

Reviews

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

Reviews may be conducted by our SPEC Oversight and Analysis Financial Reviewers and the Treasury Inspector General for Tax Administration (TIGTA). All VITA Grant recipients are subject to these reviews. The financial review is conducted to ensure grant recipients are adhering to VITA Grant Program requirements and are following generally accepted accounting principles for proper management of federally appropriated grant funds. TIGTA reviews are generally only conducted when the VITA Grant Program is undergoing an audit by their office. The TIGTA audit of the VITA Grant Program may include a call and/or visit to selected grant recipients. Prior to this review, grant recipients will be contacted and more information shared as to the review requirements. If a financial review is conducted and has not been completed before the closeout of the grant, the IRS retains the right to recover any costs that are disallowed when a financial review is performed.

For both visits and reviews, VITA Grant recipients are expected to cooperate and provide the information requested.

Withdrawing from the VITA Grant Program

If a grant recipient finds it necessary to withdraw from the VITA Grant Program after the award, the grant recipient must immediately return any unexpended monies received from the IRS. ***All withdrawals from the VITA Grant Program must be in writing.***

Close-Out Procedures

Once all the applicable administrative actions and all the required work of the grant have been completed, you are expected to immediately refund any unspent funds that were advanced or paid to you for the program. Administrative actions include all reports required by the Grant Program Office and the Division of Payment Management.

Appendix A – VITA Grant Application Forms

Exhibit 1 – Standard Form 424, Application for Federal Assistance

OMB Number: 4040-0004
 Expiration Date: 01/31/2009

Application for Federal Assistance SF-424		Version 02
* 1. Type of Submission: <input type="checkbox"/> Preapplication <input type="checkbox"/> Application <input type="checkbox"/> Changed/Corrected Application	* 2. Type of Application: <input type="checkbox"/> New <input type="checkbox"/> Continuation <input type="checkbox"/> Revision	* If Revision, select appropriate letter(s): <input style="width: 100%;" type="text"/> * Other (Specify) <input style="width: 100%;" type="text"/>
* 3. Date Received: <input style="width: 100%;" type="text"/>	4. Applicant Identifier: <input style="width: 100%;" type="text"/>	
5a. Federal Entity Identifier: <input style="width: 100%;" type="text"/>		* 5b. Federal Award Identifier: <input style="width: 100%;" type="text"/>
State Use Only:		
6. Date Received by State: <input style="width: 100%;" type="text"/>		7. State Application Identifier: <input style="width: 100%;" type="text"/>
8. APPLICANT INFORMATION:		
* a. Legal Name: <input style="width: 100%;" type="text"/>		
* b. Employer/Taxpayer Identification Number (EIN/TIN): <input style="width: 100%;" type="text"/>		* c. Organizational DUNS: <input style="width: 100%;" type="text"/>
d. Address:		
* Street1:	<input style="width: 100%;" type="text"/>	
Street2:	<input style="width: 100%;" type="text"/>	
* City:	<input style="width: 100%;" type="text"/>	
County:	<input style="width: 100%;" type="text"/>	
* State:	<input style="width: 100%;" type="text"/>	
Province:	<input style="width: 100%;" type="text"/>	
* Country:	USA: UNITED STATES	
* Zip / Postal Code:	<input style="width: 100%;" type="text"/>	
e. Organizational Unit:		
Department Name: <input style="width: 100%;" type="text"/>		Division Name: <input style="width: 100%;" type="text"/>
f. Name and contact information of person to be contacted on matters involving this application:		
Prefix: <input style="width: 100%;" type="text"/>	* First Name: <input style="width: 100%;" type="text"/>	
Middle Name: <input style="width: 100%;" type="text"/>		
* Last Name: <input style="width: 100%;" type="text"/>		
Suffix: <input style="width: 100%;" type="text"/>		
Title: <input style="width: 100%;" type="text"/>		
Organizational Affiliation: <input style="width: 100%;" type="text"/>		
* Telephone Number: <input style="width: 100%;" type="text"/>		Fax Number: <input style="width: 100%;" type="text"/>
* Email: <input style="width: 100%;" type="text"/>		

Appendix A – VITA Grant Application Forms (continued)

Exhibit 1 – Standard Form 424, Application for Federal Assistance

OMB Number: 4040-0004
Expiration Date: 01/31/2009

Application for Federal Assistance SF-424	Version 02
<p>9. Type of Applicant 1: Select Applicant Type:</p> <input data-bbox="120 407 1292 445" type="text"/> <p>Type of Applicant 2: Select Applicant Type:</p> <input data-bbox="120 485 1292 522" type="text"/> <p>Type of Applicant 3: Select Applicant Type:</p> <input data-bbox="120 562 1292 600" type="text"/> <p>* Other (specify):</p> <input data-bbox="120 640 743 678" type="text"/>	
<p>* 10. Name of Federal Agency:</p> <input data-bbox="120 730 1224 768" type="text"/>	
<p>11. Catalog of Federal Domestic Assistance Number:</p> <input data-bbox="120 821 376 858" type="text"/> <p>CFDA Title:</p> <input data-bbox="120 894 1252 953" type="text"/>	
<p>* 12. Funding Opportunity Number:</p> <input data-bbox="120 1003 837 1041" type="text"/> <p>* Title:</p> <input data-bbox="120 1083 1252 1203" type="text"/>	
<p>13. Competition Identification Number:</p> <input data-bbox="120 1262 837 1299" type="text"/> <p>Title:</p> <input data-bbox="120 1339 1252 1461" type="text"/>	
<p>14. Areas Affected by Project (Cities, Counties, States, etc.):</p> <input data-bbox="120 1518 1252 1640" type="text"/>	
<p>* 15. Descriptive Title of Applicant's Project:</p> <input data-bbox="120 1696 1252 1797" type="text"/>	
<p>Attach supporting documents as specified in agency instructions.</p>	

Appendix A – VITA Grant Application Forms (continued)

Exhibit 1 – Standard Form 424, Application for Federal Assistance

OMB Number: 4040-0004
 Expiration Date: 01/31/2009

Application for Federal Assistance SF-424	Version 02
16. Congressional Districts Of:	
* a. Applicant <input style="width: 80px;" type="text"/>	* b. Program/Project <input style="width: 80px;" type="text"/>
Attach an additional list of Program/Project Congressional Districts if needed. <input style="width: 200px; height: 20px;" type="text"/>	
17. Proposed Project:	
* a. Start Date: <input style="width: 80px;" type="text"/>	* b. End Date: <input style="width: 80px;" type="text"/>
18. Estimated Funding (\$):	
* a. Federal	<input style="width: 200px;" type="text"/>
* b. Applicant	<input style="width: 200px;" type="text"/>
* c. State	<input style="width: 200px;" type="text"/>
* d. Local	<input style="width: 200px;" type="text"/>
* e. Other	<input style="width: 200px;" type="text"/>
* f. Program Income	<input style="width: 200px;" type="text"/>
* g. TOTAL	<input style="width: 200px;" type="text"/>
* 19. Is Application Subject to Review By State Under Executive Order 12372 Process?	
<input type="checkbox"/> a. This application was made available to the State under the Executive Order 12372 Process for review on <input style="width: 80px;" type="text"/> .	
<input type="checkbox"/> b. Program is subject to E.O. 12372 but has not been selected by the State for review.	
<input type="checkbox"/> c. Program is not covered by E.O. 12372.	
* 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes", provide explanation.)	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
21. *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)	
<input type="checkbox"/> ** I AGREE	
** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.	
Authorized Representative:	
Prefix: <input style="width: 150px;" type="text"/>	* First Name: <input style="width: 320px;" type="text"/>
Middle Name: <input style="width: 320px;" type="text"/>	
* Last Name: <input style="width: 620px;" type="text"/>	
Suffix: <input style="width: 150px;" type="text"/>	
* Title: <input style="width: 470px;" type="text"/>	
* Telephone Number: <input style="width: 300px;" type="text"/>	Fax Number: <input style="width: 300px;" type="text"/>
* Email: <input style="width: 700px;" type="text"/>	
* Signature of Authorized Representative: <input style="width: 200px;" type="text"/>	* Date Signed: <input style="width: 200px;" type="text"/>

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Standard Form 424 (Revised 10/2005)
 Prescribed by OMB Circular A-102

Appendix A – VITA Grant Application Forms (continued)
Exhibit 1 – Standard Form 424, Application for Federal Assistance

OMB Number: 4040-0004
Expiration Date: 01/31/2009

Application for Federal Assistance SF-424

Version 02

*** Applicant Federal Debt Delinquency Explanation**

The following field should contain an explanation if the Applicant organization is delinquent on any Federal Debt. Maximum number of characters that can be entered is 4,000. Try and avoid extra spaces and carriage returns to maximize the availability of space.

Appendix A – VITA Grant Application Forms (continued)

Exhibit 1 – Standard Form 424, Application for Federal Assistance

INSTRUCTIONS FOR THE SF-424

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0043), Washington, DC 20503.

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

This is a standard form (including the continuation sheet) required for use as a cover sheet for submission of preapplications and applications and related information under discretionary programs. Some of the items are required and some are optional at the discretion of the applicant or the Federal agency (agency). Required items are identified with an asterisk on the form and are specified in the instructions below. In addition to the instructions provided below, applicants must consult agency instructions to determine specific requirements.

Item	Entry:	Item	Entry:
1.	<p>Type of Submission: (Required): Select one type of submission in accordance with agency instructions.</p> <ul style="list-style-type: none"> • Preapplication • Application • Changed/Corrected Application – If requested by the agency, check if this submission is to change or correct a previously submitted application. Unless requested by the agency, applicants may not use this to submit changes after the closing date. 	10.	<p>Name Of Federal Agency: (Required) Enter the name of the Federal agency from which assistance is being requested with this application.</p>
		11.	<p>Catalog Of Federal Domestic Assistance Number/Title: Enter the Catalog of Federal Domestic Assistance number and title of the program under which assistance is requested, as found in the program announcement, if applicable.</p>
2.	<p>Type of Application: (Required) Select one type of application in accordance with agency instructions.</p> <ul style="list-style-type: none"> • New – An application that is being submitted to an agency for the first time. • Continuation - An extension for an additional funding/budget period for a project with a projected completion date. This can include renewals. • Revision - Any change in the Federal Government's financial obligation or contingent liability from an existing obligation. If a revision, enter the appropriate letter(s). More than one may be selected. If "Other" is selected, please specify in text box provided. <p>A. Increase Award B. Decrease Award C. Increase Duration D. Decrease Duration E. Other (specify)</p>	12.	<p>Funding Opportunity Number/Title: (Required) Enter the Funding Opportunity Number and title of the opportunity under which assistance is requested, as found in the program announcement.</p>
		13.	<p>Competition Identification Number/Title: Enter the Competition Identification Number and title of the competition under which assistance is requested, if applicable.</p>
		14.	<p>Areas Affected By Project: List the areas or entities using the categories (e.g., cities, counties, states, etc.) specified in agency instructions. Use the continuation sheet to enter additional areas, if needed.</p>
3.	<p>Date Received: Leave this field blank. This date will be assigned by the Federal agency.</p>	15.	<p>Descriptive Title of Applicant's Project: (Required) Enter a brief descriptive title of the project. If appropriate, attach a map showing project location (e.g., construction or real property projects). For preapplications, attach a summary description of the project.</p>
4.	<p>Applicant Identifier: Enter the entity identifier assigned by the Federal agency, if any, or the applicant's control number if applicable.</p>		
5a.	<p>Federal Entity Identifier: Enter the number assigned to your organization by the Federal Agency, if any.</p>	16.	<p>Congressional Districts Of: (Required) 16a. Enter the applicant's Congressional District, and 16b. Enter all District(s) affected by the program or project. Enter in the format: 2 characters State Abbreviation – 3 characters District Number, e.g., CA-005 for California 5th district, CA-012 for California 12th district, NC-103 for North Carolina's 103rd district. • If all congressional districts in a state are affected, enter "all" for the district number, e.g., MD-all for all congressional districts in Maryland. • If nationwide, i.e. all districts within all states are affected, enter US-all. • If the program/project is outside the US, enter 00-000.</p>
5b.	<p>Federal Award Identifier: For new applications leave blank. For a continuation or revision to an existing award, enter the previously assigned Federal award identifier number. If a changed/corrected application, enter the Federal Identifier in accordance with agency instructions.</p>		
6.	<p>Date Received by State: Leave this field blank. This date will be assigned by the State, if applicable.</p>		
7.	<p>State Application Identifier: Leave this field blank. This identifier will be assigned by the State, if applicable.</p>		
8.	<p>Applicant Information: Enter the following in accordance with agency instructions:</p>		
	<p>a. Legal Name: (Required): Enter the legal name of applicant that will undertake the assistance activity. This is that the organization has registered with the Central Contractor Registry. Information on registering with CCR may be obtained by visiting the Grants.gov website.</p>	17.	<p>Proposed Project Start and End Dates: (Required) Enter the proposed start date and end date of the project.</p>
	<p>b. Employer/Taxpayer Number (EIN/TIN): (Required): Enter the Employer or Taxpayer Identification Number (EIN or TIN) as assigned by the Internal Revenue Service. If your organization is not in the US, enter 44-4444444.</p>	18.	<p>Estimated Funding: (Required) Enter the amount requested or to be contributed during the first funding/budget period by each contributor. Value of in-kind contributions should be included on appropriate lines, as applicable. If the action will result in a dollar change to an existing award, indicate only the amount of the change. For decreases, enclose the amounts in parentheses.</p>

Appendix A – VITA Grant Application Forms (continued)

Exhibit 1 – Standard Form 424, Application for Federal Assistance

<p>c. Organizational DUNS: (Required) Enter the organization’s DUNS or DUNS+4 number received from Dun and Bradstreet. Information on obtaining a DUNS number may be obtained by visiting the Grants.gov website.</p>	19.	<p>Is Application Subject to Review by State Under Executive Order 12372 Process? Applicants should contact the State Single Point of Contact (SPOC) for Federal Executive Order 12372 to determine whether the application is subject to the State intergovernmental review process. Select the appropriate box. If “a.” is selected, enter the date the application was submitted to the State.</p>		
<p>d. Address: Enter the complete address as follows: Street address (Line 1 required), City (Required), County, State (Required, if country is US), Province, Country (Required), Zip/Postal Code (Required, if country is US).</p>	20.	<p>Is the Applicant Delinquent on any Federal Debt? (Required) Select the appropriate box. This question applies to the applicant organization, not the person who signs as the authorized representative. Categories of debt include delinquent audit disallowances, loans and taxes. If yes, include an explanation on the continuation sheet.</p>		
<p>e. Organizational Unit: Enter the name of the primary organizational unit (and department or division, (if applicable) that will undertake the assistance activity, if applicable.</p>	21.	<p>Authorized Representative: (Required) To be signed and dated by the authorized representative of the applicant organization. Enter the name (First and last name required) title (Required), telephone number (Required), fax number, and email address (Required) of the person authorized to sign for the applicant. A copy of the governing body’s authorization for you to sign this application as the official representative must be on file in the applicant’s office. (Certain Federal agencies may require that this authorization be submitted as part of the application.)</p>		
<p>f. Name and contact information of person to be contacted on matters involving this applicant (required), organizational affiliation (if affiliated with an organization other than the applicant organization), telephone number (Required), fax number, and email address (Required) of the person to contact on matters related to this application.</p>				
<p>9. Type of Applicant: (Required) Select up to three applicant type(s) in accordance with agency instructions.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none; vertical-align: top; padding: 5px;"> <ul style="list-style-type: none"> A. State Government B. County Government C. City or Township Government D. Special District Government E. Regional Organization F. U.S. Territory or Possession G. Independent School District H. Public/State Controlled Institution of Higher Education I. Indian/Native American Tribal Government (Federally Recognized) J. Indian/Native American Tribal Government (Other than Federally Recognized) K. Indian/Native American Tribally Designated Organization L. Public/Indian Housing Authority </td> <td style="width: 50%; border: none; vertical-align: top; padding: 5px;"> <ul style="list-style-type: none"> M. Nonprofit N. Nonprofit O. Private Institution of Higher Education P. Individual Q. For-Profit Organization (Other than Small Business) R. Small Business S. Hispanic-serving Institution T. Historically Black Colleges and Universities (HBCUs) U. Tribally Controlled Colleges and Universities (TCCUs) V. Alaska Native and Native Hawaiian Serving Institutions W. Non-domestic (non-US) Entity X. Other (specify) </td> </tr> </table>	<ul style="list-style-type: none"> A. State Government B. County Government C. City or Township Government D. Special District Government E. Regional Organization F. U.S. Territory or Possession G. Independent School District H. Public/State Controlled Institution of Higher Education I. Indian/Native American Tribal Government (Federally Recognized) J. Indian/Native American Tribal Government (Other than Federally Recognized) K. Indian/Native American Tribally Designated Organization L. Public/Indian Housing Authority 	<ul style="list-style-type: none"> M. Nonprofit N. Nonprofit O. Private Institution of Higher Education P. Individual Q. For-Profit Organization (Other than Small Business) R. Small Business S. Hispanic-serving Institution T. Historically Black Colleges and Universities (HBCUs) U. Tribally Controlled Colleges and Universities (TCCUs) V. Alaska Native and Native Hawaiian Serving Institutions W. Non-domestic (non-US) Entity X. Other (specify) 		
<ul style="list-style-type: none"> A. State Government B. County Government C. City or Township Government D. Special District Government E. Regional Organization F. U.S. Territory or Possession G. Independent School District H. Public/State Controlled Institution of Higher Education I. Indian/Native American Tribal Government (Federally Recognized) J. Indian/Native American Tribal Government (Other than Federally Recognized) K. Indian/Native American Tribally Designated Organization L. Public/Indian Housing Authority 	<ul style="list-style-type: none"> M. Nonprofit N. Nonprofit O. Private Institution of Higher Education P. Individual Q. For-Profit Organization (Other than Small Business) R. Small Business S. Hispanic-serving Institution T. Historically Black Colleges and Universities (HBCUs) U. Tribally Controlled Colleges and Universities (TCCUs) V. Alaska Native and Native Hawaiian Serving Institutions W. Non-domestic (non-US) Entity X. Other (specify) 			

Appendix A – VITA Grant Application Forms
Exhibit 2 – Standard Form 424A, Budget Information – Non-Construction Programs

BUDGET INFORMATION - Non-Construction Programs

OMB Approval No. 0348-0044

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		Total (g)
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	
1.		\$	\$	\$	\$	\$0
2.						0
3.						0
4.						0
5. Totals		\$ 0	\$ 0	\$ 0	\$ 0	\$0
SECTION B - BUDGET CATEGORIES						
GRANT PROGRAM, FUNCTION OR ACTIVITY						
6. Object Class Categories		(1)	(2)	(3)		Total (5)
a. Personnel		\$	\$	\$	\$	\$ 0
b. Fringe Benefits						0
c. Travel						0
d. Equipment						0
e. Supplies						0
f. Contractual						0
g. Construction						0
h. Other						0
i. Total Direct Charges (sum of 6a-6h)		0	0	0	0	0
j. Indirect Charges						0
k. TOTALS (sum of 6i and 6j)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7. Program Income		\$	\$	\$	\$	\$0

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Previous Edition Usable

Standard Form 424A (Rev. 7-97)
 Prescribed by OMB Circular A-102

Appendix A – VITA Grant Application Forms (continued)
Exhibit 2 – Standard Form 424A, Budget Information – Non-Construction Programs

SECTION C - NON-FEDERAL RESOURCES						
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS		
8.	\$	\$	\$	\$	\$	\$
9.						
10.						
11.						
12. TOTAL (sum of lines 8-11)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SECTION D - FORECASTED CASH NEEDS						
	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
	\$	\$	\$	\$	\$	\$
13. Federal	\$ 0	\$	\$	\$	\$	\$
14. Non-Federal	\$ 0					
15. TOTAL (sum of lines 13 and 14)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT						
(a) Grant Program	FUTURE FUNDING PERIODS (Years)					
	(b) First	(c) Second	(d) Third	(e) Fourth		
16.	\$	\$	\$	\$	\$	\$
17.						
18.						
19.						
20. TOTAL (sum of lines 16-19)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SECTION F - OTHER BUDGET INFORMATION						
21. Direct Charges:	22. Indirect Charges:					
23. Remarks:						

Appendix A – VITA Grant Application Forms (continued)

Exhibit 2 – Standard Form 424A, Budget Information – Non-Construction Programs

INSTRUCTIONS FOR THE SF-424A

Public reporting burden for this collection of information is estimated to average 180 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0044), Washington, DC 20503.

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

General Instructions

This form is designed so that application can be made for funds from one or more grant programs. In preparing the budget, adhere to any existing Federal grantor agency guidelines which prescribe how and whether budgeted amounts should be separately shown for different functions or activities within the program. For some programs, grantor agencies may require budgets to be separately shown by function or activity. For other programs, grantor agencies may require a breakdown by function or activity. Sections A, B, C, and D should include budget estimates for the whole project except when applying for assistance which requires Federal authorization in annual or other funding period increments. In the latter case, Sections A, B, C, and D should provide the budget for the first budget period (usually a year) and Section E should present the need for Federal assistance in the subsequent budget periods. All applications should contain a breakdown by the object class categories shown in Lines a-k of Section B.

Section A. Budget Summary Lines 1-4 Columns (a) and (b)

For applications pertaining to a *single* Federal grant program (Federal Domestic Assistance Catalog number) and *not requiring* a functional or activity breakdown, enter on Line 1 under Column (a) the Catalog program title and the Catalog number in Column (b).

For applications pertaining to a *single* program *requiring* budget amounts by multiple functions or activities, enter the name of each activity or function on each line in Column (a), and enter the Catalog number in Column (b). For applications pertaining to multiple programs where none of the programs require a breakdown by function or activity, enter the Catalog program title on each line in *Column* (a) and the respective Catalog number on each line in Column (b).

For applications pertaining to *multiple* programs where one or more programs *require* a breakdown by function or activity, prepare a separate sheet for each program requiring the breakdown. Additional sheets should be used when one form does not provide adequate space for all breakdown of data required. However, when more than one sheet is used, the first page should provide the summary totals by programs.

Lines 1-4, Columns (c) through (g)

For *new applications*, leave Column (c) and (d) blank. For each line entry in Columns (a) and (b), enter in Columns (e), (f), and (g) the appropriate amounts of funds needed to support the project for the first funding period (usually a year).

For *continuing grant program applications*, submit these forms before the end of each funding period as required by the grantor agency. Enter in Columns (c) and (d) the estimated amounts of funds which will remain unobligated at the end of the grant funding period only if the Federal grantor agency instructions provide for this. Otherwise, leave these columns blank. Enter in columns (e) and (f) the amounts of funds needed for the upcoming period. The amount(s) in Column (g) should be the sum of amounts in Columns (e) and (f).

For *supplemental grants and changes* to existing grants, do not use Columns (c) and (d). Enter in Column (e) the amount of the increase or decrease of Federal funds and enter in Column (f) the amount of the increase or decrease of non-Federal funds. In Column (g) enter the new total budgeted amount (Federal and non-Federal) which includes the total previous authorized budgeted amounts plus or minus, as appropriate, the amounts shown in Columns (e) and (f). The amount(s) in Column (g) should not equal the sum of amounts in Columns (e) and (f).

Line 5 - Show the totals for all columns used.

Section B Budget Categories

In the column headings (1) through (4), enter the titles of the same programs, functions, and activities shown on Lines 1-4, Column (a), Section A. When additional sheets are prepared for Section A, provide similar column headings on each sheet. For each program, function or activity, fill in the total requirements for funds (both Federal and non-Federal) by object class categories.

Line 6a-i - Show the totals of Lines 6a to 6h in each column.

Line 6j - Show the amount of indirect cost.

Line 6k - Enter the total of amounts on Lines 6i and 6j. For all applications for new grants and continuation grants the total amount in column (5), Line 6k, should be the same as the total amount shown in Section A, Column (g), Line 5. For supplemental grants and changes to grants, the total amount of the increase or decrease as shown in Columns (1)-(4), Line 6k should be the same as the sum of the amounts in Section A, Columns (e) and (f) on Line 5.

Line 7 - Enter the estimated amount of income, if any, expected to be generated from this project. Do not add or subtract this amount from the total project amount, Show under the program

Appendix A – VITA Grant Application Forms (continued)

Exhibit 2 – Standard Form 424A, Budget Information – Non-Construction Programs

INSTRUCTIONS FOR THE SF-424A (continued)

narrative statement the nature and source of income. The estimated amount of program income may be considered by the Federal grantor agency in determining the total amount of the grant.

Section C. Non-Federal Resources

Lines 8-11 Enter amounts of non-Federal resources that will be used on the grant. If in-kind contributions are included, provide a brief explanation on a separate sheet.

Column (a) - Enter the program titles identical to Column (a), Section A. A breakdown by function or activity is not necessary.

Column (b) - Enter the contribution to be made by the applicant.

Column (c) - Enter the amount of the State's cash and in-kind contribution if the applicant is not a State or State agency. Applicants which are a State or State agencies should leave this column blank.

Column (d) - Enter the amount of cash and in-kind contributions to be made from all other sources.

Column (e) - Enter totals of Columns (b), (c), and (d).

Line 12 - Enter the total for each of Columns (b)-(e). The amount in Column (e) should be equal to the amount on Line 5, Column (f), Section A.

Section D. Forecasted Cash Needs

Line 13 - Enter the amount of cash needed by quarter from the grantor agency during the first year.

Line 14 - Enter the amount of cash from all other sources needed by quarter during the first year.

Line 15 - Enter the totals of amounts on Lines 13 and 14.

Section E. Budget Estimates of Federal Funds Needed for Balance of the Project

Lines 16-19 - Enter in Column (a) the same grant program titles shown in Column (a), Section A. A breakdown by function or activity is not necessary. For new applications and continuation grant applications, enter in the proper columns amounts of Federal funds which will be needed to complete the program or project over the succeeding funding periods (usually in years). This section need not be completed for revisions (amendments, changes, or supplements) to funds for the current year of existing grants.

If more than four lines are needed to list the program titles, submit additional schedules as necessary.

Line 20 - Enter the total for each of the Columns (b)-(e). When additional schedules are prepared for this Section, annotate accordingly and show the overall totals on this line.

Section F. Other Budget Information

Line 21 - Use this space to explain amounts for individual direct object class cost categories that may appear to be out of the ordinary or to explain the details as required by the Federal grantor agency.

Line 22 - Enter the type of indirect rate (provisional, predetermined, final or fixed) that will be in effect during the funding period, the estimated amount of the base to which the rate is applied, and the total indirect expense.

Line 23 - Provide any other explanations or comments deemed necessary.

Appendix A – VITA Grant Application Forms (continued)

Exhibit 3 – Standard Form 424B, Assurances – Non-Construction Programs

OMB Approval No. 0348-0040

ASSURANCES - NON-CONSTRUCTION PROGRAMS

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

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

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

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

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

Appendix A – VITA Grant Application Forms (continued)

Exhibit 3 – Standard Form 424B, Assurances – Non-Construction Programs

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE
APPLICANT ORGANIZATION	DATE SUBMITTED 07/11/2008

Appendix A – VITA Grant Application Forms (continued)

Exhibit 4 - Standard Form LLL, Disclosure Form to Report Lobbying

DISCLOSURE OF LOBBYING ACTIVITIES

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

Approved by OMB
0348-0046

1. Type of Federal Action: <input type="checkbox"/> a. contract <input type="checkbox"/> b. grant <input type="checkbox"/> c. cooperative agreement <input type="checkbox"/> d. loan <input type="checkbox"/> e. loan guarantee <input type="checkbox"/> f. loan insurance		2. Status of Federal Action: <input type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award		3. Report Type: <input type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change For Material Change Only: year _____ quarter _____ date of last report _____	
4. Name and Address of Reporting Entity: <input type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if known: Congressional District, if known: ^{4c}			5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime: Congressional District, if known:		
6. Federal Department/Agency:			7. Federal Program Name/Description: CFDA Number, if applicable: _____		
8. Federal Action Number, if known:			9. Award Amount, if known: \$		
10. a. Name and Address of Lobbying Registrant (if individual, last name, first name, MI):			b. Individuals Performing Services (including address if different from No. 10a) (last name, first name, MI):		
11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.			Signature: _____ Print Name: _____ Title: _____ Telephone No.: _____ Date: _____		
Federal Use Only:				Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)	

PRINT

Appendix A – VITA Grant Application Forms (continued)

Exhibit 4 - Standard Form LLL, Disclosure Form to Report Lobbying

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

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

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a followup report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.

(b) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).
11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503.

Appendix B – Additional Helps in Applying for a Grant
Exhibit 1 – Allowable/Unallowable Expenses

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

Appendix B – Additional Helps in Applying for a Grant (continued)

Exhibit 2 - Portable Document Format (PDF) Conversion Programs

The following downloadable programs allow users to read and transmit Portable Document Format files used in certain grant-making agencies' application process.

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

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

Adobe

<http://www.adobe.com/products/acrobatstd/main.html>

Print driver that will work with any application. (For PC or Mac)

BLC Technologies

<http://www.gohtm.com>

Web-based converter. Vendor emails PDF back to you. (For PC or Mac)

Create Adobe PDF Online

<https://createpdf.adobe.com/index.pl/>

Web-based converter. Vendor emails PDF back to you. (For PC or Mac)

CutePDF

<http://www.cutepdf.com>

Print driver that will work with any application. (For PC)

Go2PDF

<http://www.go2pdf.com>

Print driver that will work with any application. (For PC)

Pdf995

<http://site4.pdf995.com>

Print driver that will work with any application. (For PC)

PDFcreator

<http://docupub.com>

Web-based converter. View PDF or emails PDF to you. (For PC or Mac)

Win2PDF

<http://www.win2pdf.com/>

Print driver that will work with any application. (For PC)

Zeon Corporation

<http://www.pdfwizard.com/>

Print driver that will work with any application. (For PC)

Glossary/Definitions of Terms

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

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

Clerical Support – This person performs clerical activities at both the program coordination level and site level. Clerical support might include such activities as scheduling appointments, copying materials for volunteers, maintaining volunteer information and timekeeping records.

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

Cognizant Agency – The federal agency that provides the greatest funding to an organization or entity. If the Internal Revenue Service is the only federal agency providing funding, then the Service is deemed to be the cognizant agency by default.

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

Designated Quality Review – This is the preferred quality return review method and employs a certified volunteer performing a review of the returns prepared at a site to ensure accuracy and completeness. The Designated Quality Reviewer should be one of the most experienced persons at the site and should have the following skills:

1. In-depth knowledge and understanding of tax law, as well as e-file software (if applicable).
2. Properly trained and certified at the Advanced Level or the maximum level for preparing returns at the site.
3. Ability to explain tax law and how it applies to the taxpayer.
4. Tact in dealing with taxpayers and volunteers when errors are identified.

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

Elderly - An elderly individual is an individual age 60 or over at the close of the individual’s taxable year with respect to which tax return preparation assistance is provided.

Financial Coordinator – This is the individual that disburses funds, performs record keeping, interacts with the Payment Management System and is responsible for ensuring funds are only spent on authorized items and that documentation of matching and partner expenses are maintained.

Fixed Site – A site in a single physical location providing volunteer tax preparation.

Generally Accepted Accounting Principles (GAAP) – Are accounting rules used to prepare, present, and report financial statements for a wide variety of entities, including publicly-traded and privately-held companies, non-profit organizations and governments.

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

Information Technology Support – This individual provides support of technology used at the sites. Activities will include such actions as loading software, monitoring for new updates and installing updates, resolving problems with equipment, connectivity, and could include establishing and maintaining user profiles and permissions for access.

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

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

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

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

Glossary/Definitions of Terms (continued)

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

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

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

Program Coordinator - This refers to the individual that coordinates the VITA Grant and/or VITA Program for this applicant.

Project Period – This refers to the period covered by the grant. For the VITA grant, the project period is July 1, 2009 through June 30, 2010

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

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

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

Rural – This term is used interchangeably with non-urban. These terms refer to a city, town, or unincorporated area that has a population of 50,000 inhabitants or less.

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

Site – A location established to provide volunteer tax preparation.

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

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

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

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

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

Tax Law Instructor – This refers to the individual that provides instruction to the volunteers in tax law.

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

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

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

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