

## Apply Early

### Time Line



- Application period:  
**May 1 – May 31**
- Application deadline:  
**May 31**
- Review and ranking of applications:  
**May 31 – September 30**
- Notification of selection  
**October 1**

The application packages,  
**Publications 1101 and 4671**,  
will be available  
electronically in late April.

Check out **IRS.gov** for  
additional program  
information –

Search keyword: **TCE or VITA**

### General Contact Information

#### TCE

Email: [TCE.Grant.Office@irs.gov](mailto:TCE.Grant.Office@irs.gov)

#### VITA Grant

Email: [Grant.Program.Office@irs.gov](mailto:Grant.Program.Office@irs.gov)

## Growth

Successful applicants for **TCE** and **VITA** show incremental increases in **federal** return preparation each year and demonstrate efficient use of the IRS funds they are awarded by reducing the cost of preparing returns. IRS monitors performance during the filing season by reviewing reports showing electronic returns prepared and paper returns filed with IRS.

### Requirements

Applicant programs should align with IRS requirements in the following areas:

- Site operations;
- Return accuracy;
- Volunteer training;
- Financial operations; and
- Oversight.

### Program Oversight

- Successful applicants provide effective oversight to keep the program trustworthy in the eyes of the community.
- Volunteers must be held to high standards because of the sensitive nature of work done in the TCE and VITA programs.
- Volunteers may place themselves in ethical dilemmas without proper oversight.

Providing Community Service to Millions

Tax Counseling  
for the Elderly

**TCE**

## Grant Programs

Helping YOU Help OTHERS

**VITA** Volunteer Income  
Tax Assistance



# TCE

## Tax Counseling for the Elderly

The Tax Counseling for the Elderly (TCE) program was established in 1978 to:

- Provide tax counseling and return preparation for persons 60 years of age or older; and
- Provide training and technical assistance to volunteers who serve the elderly community by furnishing assistance and preparing Federal income tax returns free of charge.



## All TCE and VITA applications

must be filed using [Grants.gov](https://www.grants.gov).



# VITA

## Volunteer Income Tax Assistance

The Volunteer Income Tax Assistance (VITA) Grant program was established in 2007 to:

- Enable 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 the accuracy rate of returns prepared at VITA Sites.



# TCE

**Publication 1101**, *Tax Counseling for the Elderly Application Package and Guidelines for Managing a TCE Program*, provides complete details on eligibility and the application process.



# VITA

**Publication 4671**, *Volunteer Income Tax Assistance Grant Program Overview and Application Package*, provides complete details on eligibility and the application process.



Both the **TCE** and **VITA Grant** programs allow organizations to apply for annual funding for up to three years.

This benefits applicant organizations. It:

- Eliminates need to file full application each year;
- Allows partners to focus efforts on growing the program; and
- Empowers partners to make strategic decisions in anticipation of continued funding.



Organizations interested in applying for the TCE and VITA grants should review these publications closely.

## TCE Eligibility Criteria

- Must be compliant with federal tax filing and payment requirements;
- Must not be debarred or suspended from Federal contracts, grants or cooperative agreements;
- Must provide a Dun & Bradstreet Universal Number;
- Must be registered in the Central Contractor Registry and maintain an active status;
- Must be a private or public non-profit organization qualifying for tax exemption under Section 501 of the Internal Revenue Code of 1986;
- For previous recipients of the grant, must have submitted all required reports timely;
- Must have capacity to file returns electronically;
- Must have experience in coordinating volunteer programs; and
- May not be a federal, state or local governmental agency.

## VITA Grant Eligibility Criteria

- Must be compliant with federal tax filing and payment requirements;
- Must not be debarred or suspended from Federal contracts, grants or cooperative agreements;
- Must provide a Dun & Bradstreet Universal Number;
- Must be registered in the Central Contractor Registry and maintain an active status;
- Must be a private or public non-profit organization qualifying for tax exemption under Section 501 of the Internal Revenue Code of 1986;
- For previous recipients of the grant, must have submitted all required reports timely;
- Must have capacity to file returns electronically;
- Must provide dollar-for-dollar matching funds for monies requested; and
- May be a state or local government agency including Native American Tribal governments.