



**Helping You Help Others**

# **VITA** **Grant Program**

**Volunteer Income Tax Assistance**



## **Program Overview and Application Instructions**

## **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](mailto:Grant.Program.Office@irs.gov) (E-mail is the preferred method of communication.)

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

### **VITA Grant Program on [irs.gov](http://www.irs.gov)**

[www.irs.gov/individuals/article/0,,id=184243,00.html](http://www.irs.gov/individuals/article/0,,id=184243,00.html)

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

[www.irs.gov/individuals/article/0,,id=185333,00.html](http://www.irs.gov/individuals/article/0,,id=185333,00.html)

IRS Civil Rights Division

202.927.0180

E-mail address: [eeo.external.civil.rights@irs.gov](mailto:eeo.external.civil.rights@irs.gov)

### **Dun and Bradstreet Data Universal Numbering System (DUNS) Number**

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

866.705.5711

### **Central Contractor Registration (CCR)**

[www.ccr.gov](http://www.ccr.gov)

### **On-line Grant Announcement and Application Submission**

[www.grants.gov](http://www.grants.gov)

Helpdesk: 800.518.4726

Email: [Support@grants.gov](mailto:Support@grants.gov)

### **Federal Tax Compliance Verification (Internal Revenue Service)**

877.829.5500 (tax exempt and government entity returns)

800.829.4933 (business and specialty tax returns)

866.699.4096 (excise tax and Form 2290 returns)

### **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](http://www.dpm.psc.gov)

Helpdesk: 877.614.5533

E-mail: [PMSSupport@psc.gov](mailto:PMSSupport@psc.gov)

### **General IRS Information**

800.829.1040

[www.irs.gov](http://www.irs.gov)

### **Becoming an IRS Partner to Help in Your Community**

[www.irs.gov/individuals/article/0,,id=119374,00.html](http://www.irs.gov/individuals/article/0,,id=119374,00.html)

### **Sub-award and Executive Compensation Reporting**

[www.USASpending.gov](http://www.USASpending.gov)

[www.fsrs.gov](http://www.fsrs.gov)

# Notice to Prior Year Grant Applicants

Several changes were made to the application process for the VITA Grant and they are covered in the Publication 4671, *Volunteer Income Tax Assistance (VITA) Grant Program Overview and Application Instructions*, this year. Please review this publication in its entirety. Failure to modify an application from a prior year's submission may result in lower technical scores or ineligibility.

## **Following is a summary of key changes:**

***Earlier Application Period*** – The application period opens May 1 and ends May 31. Applications must be filed by midnight May 31.

***Going “Green” on Application*** – To promote fiscal and environmental responsibility, this publication will only be available electronically. We plan to limit future changes to critical areas and/or new mandates. We also moved information specific to grant recipients to Publication 4883, *Grant Programs Resource Guide*, which is available electronically on [irs.gov](http://irs.gov).

***Grants.gov*** – All applications must be submitted using Grants.gov. Mailed applications will not be accepted. It is imperative that interested applicants ensure their access to Grants.gov is current prior to the application due date.

***Concurrent Processing*** – To finalize processing of applications and award earlier, IRS is performing the technical and Grant Program Office evaluations concurrently. This means that required information not submitted with the application may not be identified prior to the technical evaluation. Items determined to be missing and subsequently provided will not be considered during technical evaluation and could result in lower technical scores.

***Return Growth Expected*** – Successful applicants demonstrate incremental increases in the number of federal tax returns each year. All grant agreements now include the minimum expected returns.

***Instructions Added for Continuation of Multi-Year Award*** – The multi-year award section is expanded to include instructions for current grant recipients awarded a multi-year award during the preceding year.

***Narrative Sections Combined*** – In previous applications, the program plan, civil rights and financial plan (renamed financial operations) narratives were separate. This resulted in some applicants failing to submit a civil rights or financial plan narrative. They are now addressed in one section.



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## VITA Grant Objectives

In December 2007, Congress first appropriated funds to the Internal Revenue Service (IRS) to establish and administer a **matching grant program** for community volunteer income tax assistance. Each year since, Congress has approved funding for the next year. This funding allows 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 Grant program supplements the work already being done in the VITA Program by providing support to help organizations grow their existing programs. Although we may occasionally award an organization that has no experience with the VITA program, most recipients have extensive experience with the program. Interested applicants are encouraged to work in the program to gain experience prior to applying for a grant. We found that experienced organizations are more likely to successfully deliver the objectives of the grant.

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. General information about the program is included in this publication; however, the Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, provides guidance on the operation of VITA sites and should be consulted for current program requirements. Publication 1084 is available on [irs.gov](http://irs.gov).

### Guiding Principle

Grant partners are expected to show incremental increases in return preparation each year.

### Measures of Success

- Grant recipients are expected to achieve 100% of the return goal specified in their grant agreements.
- Grant recipients are expected to become more efficient each year with grant funds provided for their program. Any organization that received a grant in a prior year should prepare more returns with a similar amount of funding in the current year, reducing their cost of preparing returns.

### Publication Overview

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. In addition, technical ranking occurs simultaneously with Grant Program Office (GPO) evaluation. Any missing information identified by the GPO during its evaluation may or may not be considered by technical evaluators depending on when the review is completed. It is the responsibility of the applicant to ensure all information is submitted. Incomplete applications meeting basic eligibility will be scored based on the information available at time of review. Therefore, it is extremely important that the application is complete. *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.

## VITA Grant Objectives (continued)

The project period is a full year – July 1 through June 30. 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, monies spent during this time are not reimbursable by IRS. Expenses incurred in excess of the funds awarded are not reimbursable by IRS. We anticipate that the demand for monies will exceed available funding and that some applicants will receive less money than requested or no award. It is also important to note that funding is subject to congressional appropriation for the VITA Grant Program.

If you decide to submit a grant application, please retain this publication. Applications must be submitted using Grants.gov. Therefore interested applicants should register early and become familiar with Grants.gov requirements prior to the due date of the application. If you are awarded a grant, refer to Publication 4883, *Grant Programs Resource Guide*, for program expectations and reporting requirements. Publication 4883 is located on irs.gov.

E-mail is the preferred method of submitting questions regarding this program to the Grant Program Office.

- E-mail to [Grant.Program.Office@irs.gov](mailto: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.

Your assistance is requested in compiling all your questions about the grant into one contact to eliminate the need for multiple contacts.

VITA GRANT PROGRAM TIMELINE	
Application period	May 1 - May 31
Review and evaluation	June 1 - September 30
Notification of selection/non-selection	October 1
Funds available for use	October 1
Program Period	July 1 – June 30

Please review the VITA Grant webpage (address available on inside cover of publication) for additional information about the program and upcoming events. Interested applicants should also review Publication 4883, *Grant Programs Resource Guide*, for program requirements should an award be offered. It contains important information about the terms and conditions of the grant along with information on:

- Accessing grant funds;
- Oversight of sub-recipients;
- Budget and matching funds administration;
- Reporting requirements;
- Communication; and
- Reviews.



# 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 for low to moderate income individuals (defined by the EITC threshold), persons with disabilities, the elderly, and those having limited English proficiency. Trained VITA volunteers prepare basic tax returns.

The 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 2010, IRS expanded services using computer kiosks. This offers an alternative for sites dealing with capacity issues by offering assistance to taxpayers who prepare their own returns.

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

In order to be a VITA Grant recipient, you must operate within the established guidelines and requirements of the VITA Program.

## Tax Return Preparation Methods

Traditionally VITA provides return preparation services one-on-one to those that visit the site. However, during the 2011 filing season SPEC piloted an additional model where sites offered expanded services through facilitated self-assistance sites. Research shows that access to computers and fast internet connections are barriers to taxpayers filing their own returns and indicate that an estimated 16 million additional taxpayers would use free help if it were readily available.

VITA sites offer a tremendous opportunity to fill the gap. Sites can assist more taxpayers by helping them prepare and file their own returns. Sites provide computers and internet along with a certified volunteer to answer questions as taxpayers prepare their own returns. Software is available through the Free File Alliance and other software providers for federal and state return preparation. Incorporation of the model into existing services benefits both the sites and the taxpayers.

### VITA Site Benefits

- Prepare and e-file more tax returns
- Better leverage its volunteers
- Target taxpayers who need one-on-one help
- Reduce lines at peak times
- Increase options for taxpayers
- Receive credit for returns filed

### Taxpayer Benefits

- Access online tax software
- Obtain assistance from volunteers as needed
- Increase knowledge of how tax laws impact individual returns
- Reduce wait time for tax preparation
- Expand free tax help options
- Build confidence to file without assistance

Funds from the VITA Grant can be used to support this new model as long as these conditions are met.

- Taxpayer prepares and electronically files his or her own return;
- Certified volunteer is present to assist if questions arise;
- Software used is available free of charge for use in preparing federal and state returns;
- Computers and internet connection provided at the site;
- Software allows capture of Site Identification Number; and
- Site operations do not commingle returns prepared using the traditional VITA model with the facilitated self-assistance VITA model.

Consider adding this to your portfolio of services for the filing season and receive credit toward the goals you provide in your program plan.

## VITA Program Overview and Requirements (continued)

### Tax Preparation Software

IRS provides tax preparation software for its tax preparation sites free of charge. Monies from the grant cannot be used to purchase tax preparation software. Two products are available – desktop and online. The current software is TaxWise. Current users of desktop and new sites are strongly encouraged to consider the benefits of TaxWise Online and use it when practical. Advantages of this product include:

- No installation on individual computers – Program maintained on CCH Small Firm Services (SFS) server. Desktop users must install TaxWise on their own computers.
- No updates required – Program is updated by CCH SFS. Desktop users must download and update all computers. Failure to timely install updates result in the rejection of returns.
- No need to backup and restore returns to a central computer for transmission – Data is already at CCH SFS. Desktop users must download and restore returns to their central computer designated for transmission since only one computer per site may transmit returns.
- Remote access to troubleshoot problems – CCH SFS is able to access users' computers remotely to assist in resolving problems. This remote access allows them to see what the user sees. This connectivity is not available in the desktop version.
- Improved security
  - No data stored on individual computers. Data is securely stored at the CCH SFS secured facility. Desktop users store data on individual computers.
  - CCH SFS uses software to reduce threat of hackers and detect intrusion attempts. Desktop users don't always have this additional layer of protection.
- Access from any computer with proper identification and broadband internet – Product is immediately available for use. Desktop product must be shipped and installed.
- Improved design – Easier access overall to tools used for return completion. Accessing some tools in desktop require more steps.

### On-Line Training

Link & Learn Taxes, linking volunteers to quality e-learning solutions, is the web-based program providing seven courses: Basic, Intermediate, Advanced, Military, International, Puerto Rico and Foreign Student, along with a refresher course for returning volunteers. This training prepares SPEC partners and volunteers to provide quality tax return preparation services in their local communities. This fun, interactive course teaches the basics to accurately prepare income tax returns for individuals AND users can obtain volunteer certification along the way at their own pace! Students will make their way through lessons that include tax topics, case studies, and interview simulations. Link & Learn Taxes uses pop-up windows to connect to forms, publications and other resource materials. More knowledgeable students can use the course as a refresher. Link & Learn Taxes presents tax law through a variety of adult learning strategies including graphics, real world scenarios, and interview practice. Users can review the tax law material, listen to mock interviews, and complete sample tax return preparation scenarios.

There are seven modules to the current application:

- Basic course will certify the completion of wage-earner returns such as Forms 1040-EZ, 1040-A and simple Forms 1040.
- Intermediate course will certify completion of wage and pension-earner returns and more complex Forms 1040.
- Advanced course will certify the completion of the full scope of returns prepared by the volunteer tax return preparation programs.
- Military course will certify the completion of the full scope of returns presented by members of the Armed Forces, Reserve and National Guard.
- International course will certify the completion of returns for customers (non-military) living outside the United States and served by volunteers at US Embassies and Consulates or other areas under the volunteer return preparation programs.
- Puerto Rico course will certify the completion of returns for U.S. citizens who are bona fide residents of Puerto Rico.
- Foreign Student course will certify the completion of returns for international students and scholars.

## VITA Program Overview and Requirements (continued)

Optional specialty courses for individuals with Advanced, Military or International certification.

- **Cancellation of Debt (COD):** This course includes two topics; certain mortgage forgiveness debt on a principal residence and credit card debt. The cancellation of debt for credit cards is in scope and is limited to nonbusiness credit card debt involving solvent taxpayers.
- **Health Savings Account (HSA):** An HSA is an account with favorable tax treatment that allows taxpayers to save for future medical expenses. This course covers who is eligible for an HSA and the tax treatment of HSA contributions and distributions.

Returning students may complete a “What’s New This Year” lesson and then certify at the level appropriate to their training and experience.

*Link & Learn Taxes* is available 24/7 for training and certification beginning in early November. A CD-ROM version is available if internet access is a concern. IRS also provides paper-based training when e-learning is not a viable option for your organization.

### Computers for Volunteers

Although IRS provides a small quantity of laptops and printers for use at existing sites, new and current program sponsors are encouraged to include funding for computers and printers as a budgeted item in the grant proposal when community resources are not available.

### Administrative Requirements

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.
- Ensure volunteers are properly trained to the level of returns they prepare. IRS provides electronic and printed training materials. Information on training availability can be found in Publication 1084 or at [irs.gov](http://irs.gov), keyword search **Link and Learn Taxes**.
- 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 including the year-end program narrative.
- Ensure ethical operation and implementation of the VITA Program so as to not jeopardize taxpayer confidence in the program.

## VITA Program Overview and Requirements (continued)

### Quality Site Requirements

The IRS identified ten quality site requirements to ensure taxpayers visiting volunteer sites receive quality service and accurate return preparation. The ten requirements are listed below. More extensive explanation of the quality site requirements can be found in Publication 1084, *IRS Volunteer Site Coordinator's Handbook*. **Interested applicants should check the Publication 1084 for any changes to these requirements before finalizing the application.**

1. **Certification** - All volunteers must complete Volunteer Standards of Conduct training and agree to the Volunteer Standards of Conduct by signing Form 13615, *Volunteer Agreement, Standards of Conduct - VITA/TCE Programs*. Certification is required for all volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct quality reviews of completed tax returns.
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. The approved form for all VITA Grant recipients is Form 13614-C, *Intake/Interview and Quality Review Sheet*. The electronic Form 13614-C, available through the TaxWise software interview module, may be used in lieu of the paper Form 13614-C.
3. **Quality Review** - All sites must use a quality review process, which includes 100 percent review of all returns. This process must include correctly using the Form 13614-C for every return and discussing each return with the taxpayer prior to the taxpayer leaving the site.
4. **Availability of Reference Materials** - All sites must have reference materials available for use by every volunteer return preparer and **quality reviewer**. This includes sharing and discussing Volunteer Quality Alerts and Quality Site Requirement Alerts when received. Reference materials include Publication 4012, *Volunteer Resource Guide*; Publication 17, *Your Federal Income Tax for Individuals*; and Publication 3189, *Volunteer e-file Administrator Guide*
5. **Volunteer Agreement** - All individuals involved in the program **must agree** to follow the conditions outlined on Form 13615. They must also complete the required Volunteer Standards of Conduct training. The Form 13615 must be signed and dated by the site coordinator, sponsoring partner, instructor, or IRS to verify the volunteer completed the required training.
6. **Timely Filing** - All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.
7. **Civil Rights** - All sites must display or provide information to taxpayers about Title VI of the Civil Rights Act of 1964, as amended.
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 (EFIN).
10. **Security, Privacy and Confidentiality Guidelines** - All sites must follow security, privacy and confidentiality guidelines as outlined in Publication 4299, *Privacy and Confidentiality - A Public Trust*, to ensure taxpayer information is provided reasonable protection and to reduce the threat of identity theft. This includes safeguarding equipment used to support the program.

IRS provides all approved forms for your program's use. Form 13614-C, *Intake/Interview and Quality Review Sheet*, is required to be **completed in its entirety** for each return prepared. For returns prepared as part of the self-assisted service delivery model, an intake and interview process and quality review is not required. The other eight items apply.

## **VITA Program Overview and Requirements (continued)**

### **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:

1. Follow the Quality Site Requirements.
2. Not accept payment or solicit donations for federal or state tax return preparation.
3. Not solicit business from taxpayers assisted or use knowledge gained (their information) about taxpayers for any direct or indirect personal benefit.
4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

Because the VITA grant is in support of the VITA Program, grant recipients are required to follow all existing guidance governing VITA site operations and shall endeavor to avoid any actions creating the appearance of violating federal laws governing voluntary tax compliance. Whether particular circumstances create an appearance that the law or these standards have been violated shall be determined by the perspective of a reasonable person with knowledge of the relevant facts.

Failure to comply with these standards could result in, but is not limited to, the following:

- Removal from all VITA/TCE programs and designation on the IRS volunteer registry to bar future work;
- Deactivation of the sponsoring partner's site VITA/TCE EFIN;
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of the sponsoring organization's partnership with the IRS;
- Termination of grant agreement between the IRS and sponsoring partner; and
- Referral for potential Treasury Inspector General of Tax Administration (TIGTA) or criminal investigation.



## 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 federal tax obligations
- 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
- File all required reports timely if a previous VITA grant or TCE recipient

### Non-profit Organization or Government Entity Status

The applicant must already be classified as **one** of the following. Organizations that have applied for recognition as a non-profit but not received their IRS determination letter confirming the organization as exempt are not eligible to apply for this grant.

- 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.

**Note: If you are a church, a determination letter is required to apply for this grant. If your organization is included as a subordinate in a group exemption ruling, include the current official subordinate listing approved by the central organization.**

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.**

The applicant that applies on behalf of a group of organizations is responsible for ensuring all participants within their coalition adhere to VITA Grant Program requirements. Effective monitoring and communication processes are required to ensure adherence to both financial management and program requirements. Grant applicants are responsible for ensuring coalition members understand the role they play in delivering a successful VITA Grant Program and the processes by which funds are requested and distributed. The applicant is the only organization that is given access to the funds if awarded. After the award is made, an agreement (contract, 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 expended on approved purposes, and that matching funds documentation is maintained.

**Note: All sub-recipient entities must have a DUNS number.**

## Eligibility Requirements (continued)

### Tax Compliance

The organization submitting an application must be in compliance prior to award, and must remain in compliance throughout the grant period. This includes **filing** all required tax returns and **payment** of all federal tax, penalties, and interest. The Grant Program Office will check the last five years of IRS tax records to confirm compliance on organizations recommended for award. The name shown in the application must agree with IRS records. Organizations determined to be ineligible or not recommended for award are not researched for tax compliance; therefore, existing problems with tax compliance may not be identified on all applicants.

Examples of non-compliance include:

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

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 to check for any monies owed or returns not filed prior to submitting your application. Contact phone numbers for tax compliance verification are included on the inside front cover of this publication.

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 SF 424 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, 2011, for an automatic three month extension to August 15, 2011, for our 2010 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 on our Form 940 for 2010; 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.

**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 are considered on the specific merits of the situation.

### Matching Funds

All applicants must provide documentation explaining matching funds on a dollar-for-dollar basis. For example, if you request \$50,000 in grant funds, you must provide matching funds for at least \$50,000. Only funds in support of the VITA Program qualify as matching funds.

The *Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organization*, 2 CFR Part 215, states that all contributions, including cash and third party in-kind, shall be accepted as part of the grantee's cost sharing or matching when such contributions:

1. Are verifiable from the [grantee's] records.
2. Are not included as contributions for any other federally-assisted project or program.
3. Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
4. Are allowable under the applicable cost principles.
5. Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
6. Are provided for in the approved budget when required by the Federal awarding agency.
7. Conform to other provisions of this part, when applicable.



## Eligibility Requirements (continued)

Third party in-kind contributions, defined in 2 CFR 215.23(a), means the value of non-cash contributions provided by non-Federal third parties. Third party in-kind contributions may be in the form of the value of goods and services directly benefiting and specifically identifiable to the project or program. For the VITA Grant program, examples of third party in-kind contributions are computers, printers, space, volunteer time, interpreter services, supplies, or advertising.

There is no prohibition on counting student services for which academic credit is given, nor other services for which service providers receive some benefit from a third party, as a proper basis of meeting the matching fund requirements as a third party in-kind contribution that otherwise complies with 2 CFR 215.23(a).

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.

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

### Debarment or Suspension

As part of the application, you are required to make certain certifications and provide certain assurances. One of these certifications is the *Certification Regarding Debarment, Suspension, and Other Responsibility Matters – Primary Covered Transactions*. 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 and Financial Plan narratives 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](http://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. Detailed information can be obtained from OMB Circular A-133, which can be found at [www.whitehouse.gov/omb/circulars](http://www.whitehouse.gov/omb/circulars). The Grant Program Office will review the audit reports located 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 was completed and submitted timely. If it is not and a request to delay reporting was not approved, the applicant is ineligible for a grant during this announcement period. Submitting required reports timely is a pre-requisite for consideration of future grant opportunities.

## Before Starting Your Application

Before submitting a grant application, all organizations should ensure they meet basic eligibility as explained in the previous section and then take the following actions:

- Secure a Dun & Bradstreet Universal Number (DUNS),
- Register with the Central Contractor Registration (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.
- Register with Grants.gov in order to receive updates and to submit application electronically.

## Before Starting Your Application (continued)

### Dun & Bradstreet Universal Number (DUNS)

OMB issued a policy directive in the Federal Register (68 FR 38402) implementing the requirement for grant applicants to provide a 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. For all awards after October 1, 2010, entities that receive a sub-award must also have a DUNS number.

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 individuals hard of hearing can contact 866.814.7818.
- The number is staffed from 7 a.m. to 6 p.m. C.S.T.

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

### Central Contractor Registration (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 and maintain an active registration throughout the period of the grant and final reporting. This process can take three to five business days, so register early. In order to complete the CCR process, a DUNS number is required. If already registered in CCR, renewal of the registration is required at least once annually. Check when your registration will expire and update. You may update as often as you want but at least once per year. This will ensure your account remains active throughout the grant selection process. The complete resource for CCR registration is located at [www.ccr.gov](http://www.ccr.gov).

### Grants.gov Registration

All applications must be submitted using Grants.gov and now that you have your DUNS number and CCR registration, you're ready to register on Grants.gov. If you're already registered, have users in your organization check to make sure they have a current password and the proper permissions to perform their required actions. Grants.gov offers numerous applicant resources to assist in registering and using the system. Check out applicant resources for user guides, checklists, animated tutorials, web casts, and frequently asked questions. For registration assistance, review the Organization Registration Checklist ([www.grants.gov/assets/Organization\\_Steps\\_Complete\\_Registration.pdf](http://www.grants.gov/assets/Organization_Steps_Complete_Registration.pdf)) for the actions required to complete this step.

Please register early and take advantage of the many aids at Grants.gov to become familiar with the submission process and alleviate any last minute frustrations with submission. Please do not wait until the last day to submit your application on Grants.gov. The application must pass validation by the application due date in order to be considered timely. Some problems encountered require that you update CCR and changes are not completed in real-time. It is frustrating to complete all the components of the application and then find that your CCR registration is expired and will take three to five days to reactivate.

We've also added additional instructions to this publication to assist in labeling the files submitted as part of your Grants.gov application.

### 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 [www.whitehouse.gov/omb/grants\\_spoc](http://www.whitehouse.gov/omb/grants_spoc) to determine if your state is participating. Follow state instructions, if applicable. Please check the appropriate item in block 19 of SF 424.

## Starting Your Application

Once registrations are complete, it is time to start your application. The application will be available for download from Grants.gov beginning May 1. On the Grants.gov website, locate “Apply for Grants.” Follow the instructions to download the application using the CFDA Number 21.009.

**TIP: Application not yet available for download? Get a jump start on completing the information by using the forms and instructions found in the Publication 4671.**

Please keep the following in mind as you complete the application.

The VITA Grant program supplements the work already being done in the VITA Program by providing support to help organizations grow their existing programs. Funding is limited; therefore, many deserving organizations that apply are not awarded a grant. Generally, applicants request much more than is available for award. Although we may occasionally award an organization that has limited experience with the VITA program, most recipients have extensive experience with the program.

Grant recipients are expected to 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 that show electronic and paper returns filed with IRS. Accuracy of the reports is dependent on grant recipients providing IRS with accurate information concerning sites and their EFINS along with use of the correct SIDN. Even with internal monitoring by IRS, grant recipients must keep records showing how return production was calculated. This is especially important when preparing returns that will not show up on our internal reporting. For instance, if your organization prepares a Form 1040-X, Amended U.S. Federal Income Tax Return, it will not be included in our statistics. Grant recipients are required to sign a grant agreement that outlines the minimum number of returns we expect the grantee to prepare. Credit is provided for the following returns:

- Current and prior year returns prepared and electronically filed by VITA volunteers;
- Returns prepared and filed by customers at facilitated self-assistance VITA sites; and
- Paper returns filed by VITA site customers and containing an accurate SIDN.

Credit is also provided for returns not included in the above reports, i.e. Form 1040-X and those returns prepared but not mailed to the IRS.

# What to Include in the Application

## List of Application Components

Component	Required
1. Application for Federal Assistance, SF 424 Note: Several items within the SF 424 allow for the applicant to attach additional information.	Yes
2. Confirmation of Non-Profit Eligibility – Provide either a copy of the determination letter issued by IRS recognizing organization as exempt under IRS Section 501(c); a letter of academic accreditation for college, university or other institution of higher learning; or a letter submitted by agency or government head on its official stationery indicating it is a government entity.	Yes
3. Narrative — Includes three sections: a. Program section b. Civil rights section c. Financial operations section Note: Be sure the sections are labeled as explained in the narrative section.	Yes
4. Other Attachments — As determined by the applicant. This section is for any attachments that are mentioned in the narrative section. Note: It is not required that your application include other attachments; however, if your application mentions an attachment and it is not included, it will not be requested or considered during evaluation.	No
5. VITA Grant Workbook or similar document — This workbook should contain: a. Performance data b. Site listing c. Budget detail explanation d. Matching funds summary chart e. Matching funds supporting documentation Note: This is an Excel workbook with multiple spreadsheets. It should be submitted as one attachment. Each spreadsheet does not need to be submitted separately. <b>Do not convert this document to PDF.</b>	Yes
6. Budget Informaton — Non-Construction Programs, SF 424A	Yes
7. Indirect Cost Rate Agreement — This is only required if you are proposing to include indirect costs in your budget and have an existing negotiated agreement	No
8. Disclosure of Lobbying Activities, SF LLL – This is only required if the applicant must disclose lobbying activities pursuant to 31 USC 1352.	No

**TIP: Check out [irs.gov](https://www.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 and document the source. If the statistics show a reduction year-to-year, explain.
- Number the pages of your narrative so reviewers can easily identify missing pages.
- Limit attachments to only vital information. Choose judiciously the attachments included. Ask whether they strengthen your package before including in the application.
- Use templates when provided to ensure needed information is not overlooked. Organizations that use recommended templates generally score higher because all required information is provided and individuals reviewing the application can more easily locate key information.
- Ensure individuals responsible for submitting and approving applications have a valid login and password well in advance of the application due date.
- 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 and use more than one reviewer.
- Label the application package correctly.
- Prepare your application early. Don't wait until the last day to submit via Grants.gov. Allow 48 hours for validation just in case errors are encountered. Some error corrections may require overnight processing before they are corrected.

## Multi-Year Award

The VITA Grant is a one year grant covering the period July 1 through June 30; however, some applicants may forego certain aspects of the application process if they have previously been awarded a multi-year award.

### Application for Multi-Year Award

Applicants that received a VITA Grant award previously may indicate interest in receiving a multi-year award for up to three years during the application process. **All components of the application are required during the request year.**

1. **Eligibility Requirements:** In order to be eligible for a multi-year award, the applicant must be in good standing based on the grant program records. In general, a prior year grant recipient is considered to be in good standing if:
  - a. No significant concerns were raised in prior years during territory office assistance visits, financial reviews, TIGTA reviews, or Grant Program Office administrative reviews in the following areas:
    - I. Accounting and recordkeeping practices
    - II. Accuracy and quality of returns
    - III. Volunteer training
  - b. Applicant successfully met its program plan and minimum returns expected as agreed upon in the most recent program period.
  - c. Applicant demonstrated its ability to grow and sustain its program in the areas of returns prepared, e-file percentage, and volunteer resources.
2. **Application Requirements:** Interest in a multi-year award is indicated in the “Narrative” submitted with the application in two of the sub-sections and on the Standard Form 424A, Budget Information – Non-Construction Programs:
  - a. Plans for up to three years are submitted in the “Program Plan” section. Although plans to deliver the program do not need to differ in all areas covered in your narrative over the three year period, the applicant must provide three years of information in the VITA Target Audience section. If significant changes in other areas of the “Program Plan” section are anticipated from year one to year three, they should also be addressed under the corresponding criteria of your plan.
  - b. Intent to apply for a multi-year award is stated under the “Financial Operations” section at item E.
  - c. Overall dollars needed for the additional years should be indicated in Section E, Budget Estimates of Federal Funds Needed for Balance of the Project.
3. **Award Determination:** Eligible applicants that apply for a multi-year award and score 90% (180) or better during the technical evaluation will be considered for this award opportunity. Multi-year grant recipients are selected at the discretion of the IRS and IRS reserves the right to impose a limit on the number of multi-year awards and funds awarded to multi-year recipients.

The Form 13981, Grant Agreement, will indicate whether the award is a multi-year award. Two sections confirm award:

- Multi-Year Award section will state “Yes” if the applicant was granted this status.
- Multi-Year Period section will state “1” to indicate that the recipient is in the first year of a three year award period.

## Multi-Year Award (continued)

### Continuation of Multi-Year Award

Applicants that received a multi-year award and the multi-year period section of the most recent grant agreement shows either period “1” or “2” may forego certain aspects of the grant application process and follow the guidance outlined below for the abbreviated application process. If the multi-year period section shows period “3,” the applicant will need to reapply for multi-year if they continue to be interested following the information shown under the preceding section, “Application for Multi-Year Award.”

**Abbreviated Application Process** for Continuation of Multi-year Award - The applicant must:

1. Receive confirmation from the Grant Program Office that they are eligible for continued multi-year consideration. Notification will be sent in late April. If the notification indicates the applicant is not eligible, the applicant must follow normal application procedures for consideration of a subsequent year grant.
2. Indicate on the Application for Financial Assistance, Standard Form 424, that they are seeking a “Continuation” grant in Block 2.
3. Submit an abbreviated application as shown in the table below.

<b>Application Components Required for Continuation of Multi-Year Award</b>	<b>Required</b>
1. Application for Federal Assistance, SF 424, block 2 showing “Continuation”	Yes
2. Confirmation of Non-Profit Eligibility	No
3. Narrative	No
4. Other Attachments	No
5. VITA Grant Workbook or similar document — This workbook should contain: <ol style="list-style-type: none"> <li>a. Performance data</li> <li>b. Site listing</li> <li>c. Budget detail explanation</li> <li>d. Matching funds summary chart</li> <li>e. Matching funds supporting documentation</li> </ol> Note: This is an Excel workbook with multiple spreadsheets. It should be submitted as one attachment. Each spreadsheet does not need to be submitted separately. <b>Do not convert this document to PDF.</b>	Yes
6. Budget Informaton — Non-Construction Programs, SF 424A	Yes
7. Indirect Cost Rate Agreement — This is only required if you are proposing to include indirect costs in your budget and the previously provided negotiated agreement has changed.	No
8. Disclosure of Lobbying Activities, SF LLL – This is only required if the applicant must disclose lobbying activities pursuant to 31 USC 1352.	No

An applicant that is eligible for multi-year continuation will not be subject to the technical evaluation and will receive notification of award and funding earlier than applicants awarded under the competitive process.

The availability of funds is conditional upon the appropriation of funds by Congress. Funds awarded in a subsequent year may or may not be the same as awarded in the prior year.

## 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?

Grants.gov will reject all applications where required fields are left blank.

### Things to Note:

- The 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. This delayed processing of the application.
- For information that will not fit into the space allowed on the SF 424, attach the additional information to the SF 424 as provided by Grants.gov.

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 following instructions. Additional information may be found in the instructions for the SF 424; but where the instructions differ between those in this publication, the instructions in this publication should be used. Yellow highlighted fields require completion before the form can be filed on Grants.gov. Any required fields that are left blank will cause the form to reject.**

The following instructions are provided to assist in the completion of the SF 424 for the VITA Grant. Some fields on Grants.gov will be pre-populated and differ slightly from the instructions. This is acceptable. You do not need to override any pre-populated fields when submitting your grant application via Grants.gov.



## Application for Federal Assistance, Standard Form 424 (continued)

Block	Title	Comments																								
1.	Type of Submission	Select <b>Application</b>																								
2.	Type of Application	Select <b>New</b> . If you were notified you are eligible for continued multi-year consideration, mark Continuation.																								
3.	Date Received	Leave blank																								
4.	Applicant Identifier	Leave blank																								
5a.	Federal Entity Identifier	Leave blank																								
5b.	Federal Award Identifier	Leave blank																								
6.	Date Received by State	Leave blank. The State will provide 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 provide, 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 Registration, D&B and IRS. All must agree.																								
8b.	Employer Identification Number	Record EIN assigned by the IRS. This is the entity checked for tax compliance.																								
8c.	Organizational DUNS	Record DUNS number received from Dun and Bradstreet.																								
8d.	Address	Record Address. This should be the address for your physical location. Be sure to complete the county/parish information. You must include the nine digit zip + four in your address. If you use a post office box for mail delivery, please add this address to the narrative.																								
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	<p>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.</p> <table border="0"> <tr> <td>A. State Government</td> <td>L. Public/Indian Housing Authority</td> </tr> <tr> <td>B. County Government</td> <td>M. Nonprofit</td> </tr> <tr> <td>C. City or Township Government</td> <td>N. Private Institution of Higher Education</td> </tr> <tr> <td>D. Special District Government</td> <td>O. Individual</td> </tr> <tr> <td>E. Regional Organization</td> <td>P. For-Profit Organization (Other than Small Business)</td> </tr> <tr> <td>F. U.S. Territory or Possession</td> <td>Q. Small Business</td> </tr> <tr> <td>G. Independent School District</td> <td>R. Hispanic-serving Institution</td> </tr> <tr> <td>H. Public/State Controlled Institution of Higher Education</td> <td>S. Historically Black Colleges and Universities</td> </tr> <tr> <td>I. Indian/Native American Tribal Government (Federally Recognized)</td> <td>T. Tribally Controlled Colleges and Universities</td> </tr> <tr> <td>J. Indian/Native American Tribal Government (Other than Federally Recognized)</td> <td>U. Alaska Native and Native Hawaiian Serving Institutions</td> </tr> <tr> <td>K. Indian/Native American Tribally Designated Organization</td> <td>V. Non-Entity</td> </tr> <tr> <td></td> <td>W. Other (specify)</td> </tr> </table>	A. State Government	L. Public/Indian Housing Authority	B. County Government	M. Nonprofit	C. City or Township Government	N. Private Institution of Higher Education	D. Special District Government	O. Individual	E. Regional Organization	P. For-Profit Organization (Other than Small Business)	F. U.S. Territory or Possession	Q. Small Business	G. Independent School District	R. Hispanic-serving Institution	H. Public/State Controlled Institution of Higher Education	S. Historically Black Colleges and Universities	I. Indian/Native American Tribal Government (Federally Recognized)	T. Tribally Controlled Colleges and Universities	J. Indian/Native American Tribal Government (Other than Federally Recognized)	U. Alaska Native and Native Hawaiian Serving Institutions	K. Indian/Native American Tribally Designated Organization	V. Non-Entity		W. Other (specify)
A. State Government	L. Public/Indian Housing Authority																									
B. County Government	M. Nonprofit																									
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K. Indian/Native American Tribally Designated Organization	V. Non-Entity																									
	W. Other (specify)																									
10.	Name of Federal Agency	Record <b>Internal Revenue Service</b>																								
11.	Catalog of Federal Domestic Assistance Number	Record <b>21.009</b> in the number box and <b>VITA Matching Grant Program</b> in the CFDA title box.																								

## Application for Federal Assistance, Standard Form 424 (continued)

Block	Title	Comments
12.	Funding Opportunity Number	Automatically populated by Grants.gov
13.	Competition Identification Number	Leave blank
14.	Areas Affected by Project	Provide the county where service will be provided. If multiple 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 or your coalition name. This is only a project title.
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 – 2 character district number, e.g., CA-05 for California's 5th district or NC-10 for North Carolina's 10th 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 space is needed, continue on a blank sheet and attach.
17.	Proposed Project	Record <b>7/1/20XX</b> as the start date and <b>6/30/20XX</b> as the end date. The start date will begin in the current year while the end date will be in the following year.
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	Complete as applicable, 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 through 18f.
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: <a href="http://www.whitehouse.gov/omb/grants_spoc">www.whitehouse.gov/omb/grants_spoc</a> 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	Check "I Agree" to certify to the statements contained in the "List of Assurances and Certifications" found in Appendix A, VITA Grant Application Components, Exhibit 3, and that your statements in the SF 424 are true, complete and accurate to the best of your knowledge. Complete this section with the name, contact and signature of the individual authorized to submit grants on behalf of the applicant organization.

## 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 narrative will result in non-consideration of the application. Failure to address all components will prevent maximum points from being awarded during the technical evaluation.

### Things To Note:

- **Keep the reader in mind.** Reviewers of your plan will use only the information contained in the application to assess the program plan. The applicant should ensure responses are complete and clearly written and speak to the information requested.
- **Follow the instructions and application guidance carefully.** The application provides instructions for the proper organization and labeling of materials. Present information in the requested format.
- **Label all sections and number all attachments.** Include page numbers so you can direct the reader back to the section easily.
- **Utilize program coordinator for thorough understanding of processes.** Many of the topics requested in the program plan narrative require close coordination with the program and/or site coordinator that oversees return preparation. Understanding program requirements ensures plans are communicated thoroughly.
- **Use templates when provided.** Use of templates provides reviewers easy access to key information. Reviewers may miss key information when it is buried in a narrative. The VITA Grant Workbook is provided to capture prior year performance, proposed returns, sites, primary and secondary focus, matching funds information, and budget detail. It is available on the VITA Grant web page and with the Grants.gov announcement.
- **Be brief, concise, and clear.** Make each point understandable. Provide accurate and honest information, including candid accounts of problems and realistic plans to address them. If any requested information is omitted, explain why. If providing information in tables, charts, or attachments, make sure they are labeled and consistent.
- **Be organized and logical.** Many applications fail because the reviewers cannot follow the thought process of the applicant or because parts don't fit together or are contradictory.
- **Combine data.** If submitting on behalf of a coalition, combine the data for the overall plan, such as prior return preparation performance. Combine the results from all participants that will be funded by the program into one table.
- **Carefully proofread the application.** Misspellings and grammatical errors will impede reviewers in understanding the application. Be sure to number all pages including any attachments.
- **Adhere to limits and formats requested.** Keep the narrative to 55 pages, double spaced, Arial or Calibri font 12. The page limit does not include attachments; however, attachments should not be used to circumvent the narrative page limits.

This section is designed to solicit information concerning your qualifications and the plan you propose for use of the VITA Grant. The information provided here is used to evaluate your organization's potential to achieve the objectives of the VITA Grant Program as reflected in the "VITA Grant Objectives" section of this publication. Please provide specific responses to the required items listed below and provide enough detail so that your application can be fully considered. Close coordination with program coordinators is necessary to ensure requirements are fully addressed. Keep your comments concise and relevant.

**TIP: If applying as the lead on behalf of other organizations, you do not have to submit separate documents for each sub-recipient. You should summarize the information for the application. For example, if multiple methods of training are utilized and/or quality review is conducted, talk about the range of training or that most sites utilized a dedicated quality reviewer.**

**If you are applying for a multi-year award, be sure to address any significant changes in your proposal for years two and three. At a minimum, you must provide year two and three data under the VITA Target Audience section.**

# Narrative (continued)

## I. Program Plan Section

### A. Experience with Low Income and/or Return Preparation – 40 points

1. Describe your experience working with underserved low-income populations. Include any efforts your organization has taken to provide financial education and asset building to these same populations.

**TIP: Your description should include what is done, how it is done, and provide adequate details to demonstrate how you reach the targeted underserved population, including collaborative outreach efforts.**

2. Describe your prior experience coordinating and operating an IRS volunteer return preparation program for low income taxpayers. Tell us the number of years your organization (or sub-recipient organization) has participated in the VITA program.
3. Provide an itemized list of the following for the three most recent years that your organization has been involved in the volunteer return preparation program. Include source of your information. Please use the format (available in the VITA Grant Workbook) shown below. Be sure to only report production for the activities that are covered by the VITA Grant. For example, adjust production for the overall coalition by subtracting the returns and sites operated by AARP Tax-Aide or by organizations that will not be funded by this request. Please explain any reductions in service from year-to-year. If submitting on behalf of a coalition of partners, summarize the information overall and do not provide information for each partner here. You may attach individual performance information by partner if you wish.

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

**Note: This template, as well as others, will assist you in completing your application and can be found on [irs.gov](http://irs.gov), search keyword VITA Grant, in the VITA Grant Workbook.**

### B. Strength of Program - 40 points

1. Describe the qualifications of the program coordinator(s) and financial administrator(s), whether funded or unfunded, that will support the VITA program. Cover their:
  - Education, volunteer return preparation program experience, relevant training, and **cultural competency** as it relates to the target population;
  - Roles, responsibilities and anticipated time the individuals will work with the VITA Program.  
**Note: Do not include resumes or information on persons serving in minor support roles.**
2. Describe your volunteer training plan. Plan should include, but is not limited to:
  - Estimate of the total training hours per volunteer;
  - Qualifications of instructors with regards to tax law and/or e-file processes;
  - Method that you will use to train the volunteers, such as, Link & Learn Taxes, self-study, or classroom training, and the training materials used whether developed by you or IRS; and
  - Any unique training curriculum you have developed or identified that is not provided by IRS. It could be training based on position held, such as tax return preparers, **site coordinators**, electronic return originators, screeners, quality reviewers, IT support or other related to tax return preparation.  
**Note: Do not provide a copy of the IRS training plan.**
3. Document your strategy for recruiting and retaining volunteers.
4. 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 individuals hard of hearing.
5. Describe your access to **technology**. Be sure to:
  - Document your organization's current access to resources to e-file returns, including the availability of computers, printers, space, supplies, and the internet.
  - Address whether you are dependent on IRS computer resources or whether you have identified resources in the community.
  - Estimate the number of IRS computers and printers you or your coalition members anticipate using. If you do not use IRS equipment (computers or printers), please state that no IRS equipment is used.

## Narrative (continued)

### C. VITA Target Audience - 40 points

1. Describe your plans to focus on extending services to underserved populations (urban and non-urban) and hard to reach areas. Be sure to:
  - **Indicate a primary and secondary focus.** Please provide relevant rationale and demographic data, citing source, for your primary and secondary focus. Classify your primary and secondary focus as either low income, elderly, rural, persons with disabilities, limited English proficient, or Native American. You can describe any other subsets of these populations in your narrative. Indicate the number of individuals you propose to reach with your primary and secondary focus on the VITA Grant Workbook.
  - Discuss the underserved population, underserved geographic area, and/or hard to reach area your program will target.

**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.**

Census data can be very helpful in determining the area of focus needed for your geographic coverage. The following web sites may provide 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 limited English proficient (LEP).

<http://factfinder2.census.gov/faces/nav/jsf/pages/index.xhtml>

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

<http://factfinder2.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>

Annual Population Estimates - 2009 estimates are currently available.

<http://factfinder2.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>

2. Provide the following information in an Excel attachment.

**TIP: The VITA Grant Workbook is recommended for your use to ensure all requested information is provided. Please insure that the attachment is saved as an Excel file and that it is included in the application package, is clearly labeled, and referenced in the narrative.**

- New sites proposed for next year. A general location is all that is required (city, state, county).
- Established sites from this year.
  - Name of site
  - Site address (city, state, county)
  - Hours of operations
  - Electronic filing identification number (EFIN) – this is a six digit number
  - Site identification number (SIDN) – this is nine digits starting with the letter S followed by eight numerics, e.g., S01021234.
  - Facilitated self-assistance services offered
  - Identify the sites that serve rural areas or special needs (LEP, persons with a disability, 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.

## Narrative (continued)

3. Provide the number of federal tax returns you propose to prepare and e-file and your strategy for achieving this goal. At a minimum, three percent growth over the prior year is expected. However, if you have consistently demonstrated a greater percent of growth year-to-year, your plan should consider your own performance when determining this number.
4. Provide the total number of volunteers you anticipate using in the program.
5. Discuss what you will do to handle overflow and how you will ensure the taxpayer receives service when they request.
6. Identify other service delivery methods, such as mobile; ad-hoc; facilitated self-assistance sites; virtual VITA sites, and tell us why and to what degree you are planning to use this as a service delivery method.

### 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 relationship with organizations such as schools, government entities, or other non-profit community based organizations.
2. Describe the roles and responsibilities of each collaborating organization, to include contributions of each, such as:
  - Space provided for site
  - Equipment
  - Training assistance
  - Funding
  - Advertising
  - Publicity
  - Supplies
  - Internet connectivity
3. Describe your role if you are a lead organization filing this application on behalf of a coalition; list all coalition partners' names.

### 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 funding sources
- Targeting of underserved populations
- Recruitment of volunteers
- Retention of volunteers
- Expansion of collaborative efforts among community organizations

### F. Quality Control Process – 40 points

1. Describe the processes and procedures in place to ensure adherence to the IRS quality site requirements. See Quality Site Requirements, page 6, for the ten requirements. If any are addressed under another section of the plan, please make reference as to where addressed.

**Note: Stating that you follow the ten quality site requirements is not sufficient. For example, for SIDN and EFIN use, your plan should include how you ensure the correct EFIN and SIDN is used. Does the site coordinator have the users print the set up page and review it for accuracy? Are periodic checks made of the SIDN when e-filing or printing paper returns? Another example would include the requirement for use of the Form 13614-C. Your plan would need to explain the processes in place to ensure it is used in all instances. Are periodic checks done by the site coordinator? Does the quality reviewer not approve a return until the Form 13614-C is used? These are only examples of the questions your plan should answer and should not be assumed to be all inclusive.**

2. In addition to addressing your program's adherence with the quality site requirements provide any additional procedures or processes implemented to ensure quality of return preparation that is not required by IRS. Also, include the results of documented reviews by your program participants, not IRS, and the actions taken or planned to overcome any identified deficiencies.

**TIP: Close coordination with the program coordinator is required to ensure all requirements are addressed.**

## Narrative (continued)

### G. Program Measures – 10 points

The VITA Grant Program objectives are:

- Extend services;
- Increase E-file;
- Heighten quality control;
- Enhance training of volunteers; and
- Improve accuracy of returns.

Use the following bullets to explain the process and procedures in place to measure the overall effectiveness of your VITA program and the results achieved.

- Identify your program goals and objectives for the award year. Your program goals are those that are over and above the VITA Grant objectives, as stated above. Goals should be specific and measurable. Some examples may include goals for an EITC day, a Super Saturday, a customer survey on level of service, or an offering of financial education/asset building programs.
- Explain how you plan to measure the success of your program goals and the VITA Grant Program objectives including the tools and methodology used.
- Describe the infrastructure you have in place to capture the data, measure results, and provide reports including the tools and systems used for data analysis..

## II. Civil Rights Section

**TIP: Be sure to provide the information requested. If a particular section is not applicable, be sure to state it is not applicable. For additional information, please contact the Civil Rights Division at 202.622.5400 or [eeo.external.civil.rights@irs.gov](mailto:eeo.external.civil.rights@irs.gov).**

In the civil rights narrative please provide the following information specific to the function operating the VITA Program within your organization. The civil rights narrative should list the item number and the response to each item.

- A. A list of active lawsuits or complaints naming the applicant which alleges 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.
- B. A description of all pending applications for financial assistance and all financial assistance currently provided for free tax return preparation program activities 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.
- C. A summary of all civil rights compliance review activities conducted in the last three years by the Internal Revenue Service or other oversight agencies covering free tax return preparation activities. 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.
- D. 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 or later).

## Narrative (continued)

- E. A statement that the applicant agrees to display a poster provided to them by IRS to 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 at the following address:

Office of Equity, Diversity and Inclusion  
Civil Rights Division  
1111 Constitution Ave., NW, Room 2413  
Washington, DC 20224

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.

### III. Financial Operations Section

Please address the following.

- A. State whether you have received federal funding in the last five years? If no, continue to question B. If yes, answer 1. below.
1. In any of the last five years, did your organization expend \$500,000 or more in federal funds? If yes, continue to 2. If no, continue to B.
  2. Did you have an A-133 audit conducted? If yes, continue to 3. If no, explain why one was not conducted and continue to B.
  3. What were the results?
  4. If any unfavorable findings (significant deficiencies), describe the corrective action planned and the status of implementation.
  5. Is a copy of the audit results available on [harvester.census.gov](http://harvester.census.gov)? Provide a copy with the application if it is not available.
- B. Who in your organization is responsible for your organization's tax matters? Please include full contact information including phone and email.
- C. State whether your organization has documented policies and procedures for maintaining good internal controls. This is often done through the use of an operations and procedures manual. An operations and procedures manual is a record of the policies and procedures for handling administrative and financial transactions. The manual can be a simple description of how financial functions are handled (e.g. paying bills, depositing cash, and transferring money between funds) and who is responsible for what, ensuring that the project manager and staff have a reasonable plan of action for carrying out each approved activity. A copy of your entire operations and procedures manual is not required to be submitted with your application; however, it may be requested if you are awarded a grant. For the application discuss how your organization:
1. Maintains your policies and procedures for handling administrative and financial transactions consistently and with appropriate separation of duty to prevent mis-use.
  2. Allocates allowable expenses and matching funds between qualifying and non-qualifying activities. Be sure to address separation of funds and activity if your organization receives Tax Counseling for the Elderly and/or Low Income Taxpayer Clinic funds.
  3. Accounts for in-kind contributions and valuation of contributions; include specific information on accounting for and valuing volunteer services if your organization proposes to use such services as matching funds. Include a sample of the time sheet used for volunteers.
  4. Funds other supporting organizations, if applicable. Will you have sub-grantees? If you have sub-grantees, provide an example of the instrument used to provide funding to sub-grantees (a contract, memorandum of understanding, or other). If an organization chooses to sub-grant part of the funds they have been granted, they are responsible to ensure compliance of all their sub-grantees. It is essential that sub-grantees are aware of the rules and regulations and that there is monitoring in place to ensure compliance. Please discuss your plan for monitoring sub-grantee adherence to the VITA grant agreement and requirements.



## Narrative (continued)

- D. What is the accounting system used? The accounting system must meet generally accepted accounting principles. Organizations need to ensure that they can track both grant funds and match by budget line item. This might entail amending the chart of accounts to accommodate unique accounts, such as volunteer training. The reporting system should fairly and accurately document the spending of grant funds. Confirm that your system meets this expectation.
- E. State whether your organization is applying for a multi-year award. Refer to the Multi-Year Grant section for eligibility requirements. Only applicants meeting all multi-year eligibility requirements are considered for this opportunity.
- F. State whether your organization will use a fiscal agent for managing the funds awarded under this grant. Provide the organization name, address, DUNS number, and Employer Identification Number. Include a contact name for the organization for questions. **Their information should not be shown on the SF 424.** If your organization is awarded a grant, additional information will be requested at time of award.
- G. If your organization uses a post office box for mail delivery, please provide the address here. Remember the address on the SF 424 should be your physical address and not a post office box.

## Budget Information

### Who Must Complete Budget 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 B, *Allowable/Unallowable Program Expenses*, has a list of common expenses that are allowable or unallowable.

## Budget Formulation

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 - Non-Construction Programs*. 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 B contains two resources that are useful when formulating your budget. Exhibit 1 is a listing of OMB circulars that apply to grants and a table to assist you in determining which circulars apply to your organization. Exhibit 2 provides a table of the most common allowable/unallowable program expenses. Please refer to these exhibits to determine if a proposed expense is covered. The following information provides general guidance on categories of expenses that are allowed for this grant. It also identifies 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 and activities 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 individuals for the activities of screening, preparing tax returns, or performing quality review of prepared returns.**

## Budget 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 contribution 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 a direct or an 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 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.

### 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 \$19.43 per the Bureau of Labor Statistics (BLS) May 2010 National Occupational Employment and Wage Estimates for the United States. However, note that the BLS data represents a wage rate only and can be adjusted by a reasonable fringe benefit amount in determining a volunteer in-kind valuation rate.

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

When reviewing your financial plan information, the Grant Program Office uses this information to determine if proposed salaries and/or in-kind service 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 individuals involved in the activities of 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.

## Budget 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 for 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.
- 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 with VITA Grant funds 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 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 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.

## Budget 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 is \$2000 per month, it 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 the amount of Federal funds expended), and installation of phone lines or internet access are common expenses under this category for VITA grant recipients. Organizations may include the cost of food provided for volunteers at VITA sites. It is an allowable expense as long as the purchase meets all OMB established criteria (necessary, reasonable, allocable, and allowable). It must be a direct cost (not indirect) and incurred solely in support of the program. Total expenses for food may not exceed \$500. Purchase of food for customers is not allowed because it is not in support of the program. A reasonable proposal that includes this expense considers the number of volunteers, days and hours the site operates, length of the site session and type of foods provided. The cost of foods purchased in conjunction with an event considered entertainment or social activity is not allowable.
  - 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, 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 Agreement should be included with the application, if applicable.
  - 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.

## Budget Information (continued)

### 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. Examples 1 and 2 show where federal funds could potentially be used as match. Example 3 is where federal funds cannot be used as match.

Example 1: An Indian Tribal Government is awarded funds under the Indian Self-Determination and Education Assistance Act (25 USC 450(h)) administered by the Department of the Interior. Section 450h(c) states 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 (CDBG) (42 USC 5301 -5321) administered by the Department of Housing and Urban Development (HUD). Section 5305(a)(9) states 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.

Example 3: Your organization utilizes AmeriCorps and VISTA volunteers, programs offered by the Corporation for National and Community Services (CNS). Neither the volunteer’s time or any monies your organization provides as cost sharing for CNS can be used as match for the VITA Grant.

There are many examples of federal funds that **can not** be used as match. They include monies received from other IRS grant programs (Low Income Taxpayer Clinic and Tax Counseling for the Elderly) as well as monies or services received by other Federal agencies, such as Americorps. 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.

### 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 can 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**. Additional information concerning indirect costs can be found in the applicable OMB Circulars: *2 CFR Part 220, Cost Principles for Educational Institutions*; *2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments*; and *2 CFR Part 230, Cost Principles for Non-Profit Organizations*.

### 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 funds. 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, Budget Formulation, when completing this form.

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

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.
Catalog of Federal Domestic Assistance Number (b)	The CFDA for this opportunity is 21.009. On line 1(b) record: 21.009
Estimated Unobligated Funds: Federal (c) and Non-Federal (d)	No entry required 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 or Revised Budget: Total (g)	This is the sum of columns (e) and (f).
Lines 2-4	No entry required or may contain all zeroes.
Line 5 – Totals	Record the totals for each column (c) – (g).

**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. <b>Use only column (1) and column (5). This represents the combined federal and non-federal funds by object class categories.</b>
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)

<b>Section C – Non-Federal Resources</b>	
<b>SF 424A Title</b>	<b>Explanation</b>
(a) Grant Program	This is the name of the grant. On line 8(a) record: VITA.
(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.

<b>Section D – Forecasted Cash Needs</b>
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.

<b>Section E – Budget Estimates of Federal Funds Needed for Balance of The Project</b>	
The section is only required if your organization applies for a multi-year award.	
<b>SF 424A Title</b>	<b>Explanation</b>
16. (a) Grant Program	Record VITA
16. (b) First Future Funding Period	Estimate the amount of federal funds needed for year 2
16. (c) Second Future Funding Period	Estimate the amount of federal funds needed for year 3
16. (d) Third Future Funding Period	Leave blank
20. (b), (c) and (d) Total Future Funding Periods	Record the amounts listed on line 16 for each of the two future periods.

<b>Section F – Other Budget Information</b>	
<b>SF 424A Title</b>	<b>Explanation</b>
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 is 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.



## Budget Information (continued)

### Completing the Budget Detail Explanation

We have provided the VITA Grant Workbook, which can be found on the Grants.gov announcement and on irs.gov with other application materials, for your use in completing the budget detail explanation. 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 is 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, <b>Quality Reviewers</b> , 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
<b>Personnel (Salary) Total - Record on SF 424A, line 6a</b>		<b>\$61,500</b>	

## Budget Information (continued)

### B. Fringe Benefits

Only include fringe benefits for individuals paid. Fringe benefits 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 is 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
<b>Fringe Benefits Total - Record on SF 424A, line 6b</b>		<b>\$5,100</b>	

### C. Travel

Under item, indicate the type of travel requested or that is used as matching funds. Include the number of individuals if known. Show under computation how determined.

Item	Computation	Federal Funds	Matching Funds
Training Travel (25) Program/ Site Coordinators and Volunteers	2000 miles at \$.50 cents mile	\$1,000	
Program Coordinator Travel (2) for entire state coverage	2300 miles @ .50 cents mile; meals and hotel (\$125) for one traveler to attend meeting at SPEC territory office x 2 days	\$1,400	
Volunteer Reimbursement Site Travel	5000 miles at \$.50 cents mile	\$2,500	
Travel Subtotal		\$4,900	
<b>Travel Total - Record on SF 424A, line 6c</b>		<b>\$4,900</b>	

## Budget Information (continued)

### D. Equipment

Under item, indicate the type of equipment to be purchased or that is used as matching funds. Include the quantity or number of items. Show under computation how determined.

Item	Computation	Federal Funds	Matching Funds
Laptops (12)	12 x \$1,000	\$6,000	\$6,000
Use of Computers 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
<b>Equipment Total - Record on SF 424A, line 6d</b>		<b>\$16,650</b>	

### E. Supplies

Under item, indicate the supplies to be purchased or that is used as matching funds. Include the quantity or number of items. 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 \$50 FMV)	\$400	\$200
Donated paper	10 boxes x \$35 retail price		\$350
Supplies Subtotal		\$2,800	\$550
<b>Supplies Total - Record on SF 424A, line 6e</b>		<b>\$3,350</b>	

## Budget Information (continued)

### F. Contractual

Under item, indicate the contracts planned or that are used as matching funds. Include the quantity or number of items. 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
<b>Contractual Total - Record on SF 424A, line 6f</b>		<b>\$23,750</b>	

### H. Other

For this category, under item, indicate the expenses not covered in the categories above or resources that are 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
<b>Other Total - Record on SF 424A, line 6h</b>		<b>\$9,350</b>	

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

## Budget Information (continued)

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

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
<b>Total - Record on SF 424A, line 6k</b>	<b>\$124,600</b>	

### Completing the Matching Funds Summary Chart

Summarize the source of all matching funds including donated services and goods. We have provided the VITA Grant Workbook, which can be found on the Grants.gov announcement and on irs.gov with other application materials, for this purpose. 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. Matching funds documentation is not required for funds designated in the “to be raised column” at application submission. You are able **to secure funds up until January 31**. If you are selected as a grant recipient and all matching funds are not yet raised, your Payment Management System (PMS) account is limited to the amount raised. Additional funds are 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. Matching documentation must be provided for all transactions shown as in-hand or committed. If this documentation is not available at time of application submission, record it in the “amount to be raised” column.
- 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. 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.

## Budget Information (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/XXXX	Funds set aside
2	ABC Foundation	Grant	\$10,000		6/30/XXXX	Low-income assistance; 7/1/XXXX – 6/30/XXXX
3	DEF Coalition	Donation		\$9,800	1/15/XXXX	Use of computers, space, and office supplies
4	Applicant Organization	Donation		\$22,500	1/15/XXXX	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 the funds in-hand or committed that are used for the dollar-for-dollar match. If your organization is awarded a grant, the matching funds supporting documentation for items shown in the “amount to be raised” column must be provided on or before January 31. There is no standard form for documentation. However, we have provided an example of acceptable documentation in Appendix B. Common features of acceptable documentation include:

- A description of the contribution;
- A dollar value and an explanation as to how the valuation was determined, if applicable;
- A current date;
- A signature of an authorized individual who can make the commitment; and
- An organization name 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.

**Note: In the matching funds summary chart example matching funds documentation is only required for items 1 and 2 because they are shown as in-hand or committed. Documentation is not required for items listed in the “to be raised” column until they are obtained.**

Items 1 and 4 (matching funds summary chart): Final documentation to justify funding 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 through June 30. 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 is participating. Timesheets showing the activities performed and hours worked each day are required to support the matching funds for final reporting.

Item 2: Final documentation to justify funding 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.

## Budget Information (continued)

Item 3: Final documentation that would justify funding 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 \$200; 10 boxes paper at \$35 each or \$350 and \$250 in miscellaneous other supplies (pens, pencils, shredders, staples, staplers, etc.).

**TIP: Though not a part of the application process, applicants must have procedures in place to capture and track donated services when they are used for match or cost sharing. For instance, for volunteer services timesheets are required to indicate the activities and hours each volunteer worked on a daily basis. Receipt of in-kind donations must also be recorded in your ledger.**

## Assurances and Certifications

All applicants must make the certifications and provide the assurances contained in the “List of Assurances and Certifications” found in Appendix A, VITA Grant Application Components, Exhibit 3 by checking “I Agree” in Block 21 of the SF 424, Application for Federal Assistance. Applicants should review this list in its entirety.

### Civil Rights Review

The applicant is required to address the five items listed in the Narrative, Civil Rights Section, of this application. Each application for financial assistance shall be reviewed for its civil rights reporting requirements by the Civil Rights Division. 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 include, but is 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.

**TIP: Appendix B, Exhibit 5, Integrating Civil Rights into Your Volunteer Program, provides additional information that can be used for assessing, planning, and selecting sites for delivery of your volunteer return program to ensure civil rights requirements are recognized as a priority by your program.**

### Lobbying

Federal law generally prohibits recipients of a Federal contract, grant, loan, or cooperative agreement from using Federal appropriated funds to pay any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, or 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. 31 USC 1352; 31 CFR Part 21. Persons are required to file a certification form and a disclosure form with each submission that initiates agency consideration of such person for award of a Federal contract, grant, or cooperative agreement exceeding \$100,000 or an award of a Federal loan or a commitment providing for the United States to insure or guarantee a loan exceeding \$150,000. 31 CFR 21.110. See also 31 CFR 21.110 for additional requirements to revise or update forms. The certification if required is “The Certification for Contracts, Grants, Loans, and Cooperative Agreements” published as Appendix A to 31 CFR Part 21 and reprinted in this Publication as the “Certification Regarding Lobbying” within the List of Assurances and Certifications, Appendix A, Exhibit 3. The disclosure form to be filed if required is Standard Form LLL, *Disclosure of Lobbying Activities*, published as Appendix B to 31 CFR Part 21 and reprinted in this Publication at Appendix A, Exhibit 4.

### Trafficking Victims Protection Act of 2000

The Trafficking Victims Protection Act of 2000 (22 USC § 7104) as amended, requires any agency that awards grants to include a condition authorizing the agency to terminate the grant if the grantee engages in certain activities related to trafficking in persons. As part of the implementation of the Act, the Office of Federal Financial Management has established terms that must be included in every grant agreement. See 2 CFR 175.15. Thus, grantees under this program and their employees may not:



## Assurances and Certifications (continued)

- i. Engage in severe forms of trafficking in persons during the period of time that the award is in effect;
- ii. Procure a commercial sex act during the period of time that the award is in effect; or
- iii. Use forced labor in the performance of the award or sub-awards under the award.

The IRS, as the federal awarding agency may unilaterally terminate an award, without penalty, if a grantee is a private entity:

- Is determined to have violated a prohibition in items (i) – (iii) above; or
- Has an employee who is determined by the IRS official authorized to terminate the award to have violated a prohibition in items (i) – (iii) above through conduct that is either:
  - Associated with performance under this award; or
  - Imputed to the grantee using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR Part 180, OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-Procurement), as implemented by the Department of the Treasury at 31 CFR Part 19.

### Federal Funding Accountability and Transparency Act

The Federal Funding Accountability and Transparency Act (FFATA) of 2006, as amended, is intended to empower Americans with the ability to hold the government accountable for each spending decision. Each applicant must ensure it has the necessary processes and systems in place to comply with the FFATA reporting requirements should it receive funding. OMB has issued guidance to establish requirements for grantees to report information about executive compensation in certain circumstances. For more information, see 2 CFR Part 170.

### Central Contractor Registration and Universal Identifier Requirements

Applicants are required to register with the Central Contractor Registration (CCR) prior to submitting a grant application and are required to maintain an active CCR registration with current information at all times during which it has an active federal award or an application under consideration. To remain registered in the CCR database after the initial registration, the applicant is required to review and update on an annual basis from the date of the initial registration or subsequent updates its information in the CCR database to ensure it is current, accurate, and complete. Applicants are also required to provide a Data Universal Numbering System (DUNS) number with each application. For more information, see 2 CFR Part 25.

### Corporate Felony Convictions

In accordance with section 631 of Division C of the Consolidated Appropriations Act, 2012, Pub. L. No. 112-74 (Dec. 23, 2011), VITA funds for the 2013 grant year may not be awarded to any corporation that was convicted or had an officer or agent of such corporation acting on behalf of the corporation convicted of a felony criminal violation under any Federal law within the preceding 24 months, where the awarding agency is aware of the conviction, unless the agency has considered suspension or debarment of the corporation, officer, or agent and made a determination that denial of the grant is not necessary to protect the interests of the government. You must certify either that you are not a corporation or that you have disclosed in your application all your felony criminal convictions and all felony criminal convictions of your officers and agents acting on your behalf that occurred under Federal law within the preceding 24 months.

To disclose a covered conviction, use the VITA Grant Workbook or similar document to record information specific to the conviction and submit with your application through Grants.gov as an attachment.

### Other 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 USC 595, 598, 600-603;
- The preservation requirements in the National Historic Preservation Act (16 USC 470 et seq.) and the Archeological and Historic Preservation Act of 1966 (16 USC 469a-1 et seq.);
- Environmental requirements of the Clean Air Act (42 USC 7401 et seq.); and
- The non-pollution requirement of the Federal Water Pollution Control Provisions (33 USC 1251 et seq.).

**Note: At this time, Federal law prohibits the IRS and all recipients of VITA Grant funds from providing fiscal year 2012 funds to the Association of Community Organizations for Reform Now (ACORN) or any of its affiliates, subsidiaries, or allied organizations as sub-grantees, subcontractors or other sub-recipients. Consolidated Appropriations Act, 2012, Pub. L. No. 112-74, Division D, Title V, § 567 (Dec. 23, 2011). This prohibition may be lifted by fiscal year 2013 appropriations. Contact the Grant Program Office for up-to-date information about this prohibition.**

## Submitting Your Application

### How Do I Assemble and Label My Application

Applicants **MUST** submit the application via Grants.gov. Use of Grants.gov provides assurance that required entries are not left blank on the standard forms and provides receipt acknowledgement when the application is downloaded by IRS.

The application package must include the following items. Please label the files that will be attached to the application by the names indicated. The deadline for submission is May 31 as explained in the Grants.gov announcement.

Component	Required	File Name
1. Application for Federal Assistance, SF 424 Note: Several items within the SF 424 allow for the applicant to attach additional information. If the applicant uses this option, the system will automatically name the files. They do not need to be submitted separately under item 4 below.	Yes	Automatically named by Grants.gov
2. Confirmation of Non-Profit Eligibility – Attach either a copy of the determination letter issued by IRS recognizing the organization as exempt under IRS Section 501(c); a letter of academic accreditation for college, university or other institution of higher learning; or a letter submitted by agency or government head on its official stationery indicating it is a government entity.	Yes	2-Eligibility
3. Narrative – Includes three sections: a. Program section b. Civil rights section c. Financial operations section Note: Attach as one document. Be sure the sections are labeled as explained in the narrative section instructions.	Yes	3-Narrative
4. Other Attachments – For any attachments that are mentioned in the narrative section. Note: It is not required that your application include other attachments; however, if your application mentions an attachment and it is not included, it will not be requested or considered during evaluation.	No	4a, 4b, 4c, etc. followed by a <u>brief description</u> , such as: 4a-Members
5. VITA Grant Workbook or similar document – This one workbook should contain: a. Performance data b. Site listing c. Budget detail explanation d. Matching funds summary chart e. Matching funds supporting documentation Note: This is an Excel workbook with multiple spreadsheets. It should be submitted as one attachment. Each spreadsheet does not need to be submitted separately. <b>Do not convert this document to PDF.</b>	Yes	5-Workbook
6. Budget Information – Non-Construction Programs, SF 424A	Yes	Automatically named by Grants.gov
7. Indirect Cost Rate Agreement – This is only required if you are proposing to include indirect costs in your budget and have an existing negotiated agreement.	No	7-Indirect
8. Disclosure of Lobbying Activities, SF LLL – This is only required if the applicant must disclose lobbying activities pursuant to 31 USC 1352.	No	Automatically named by Grants.gov

Note: Grants.Gov does not allow spaces or special characters in the naming of attachments.

## Submitting Your Application

Before submitting your application, take time to review the complete application carefully to ensure all necessary information is provided. Be sure to compare the application package contents to the list in the “What to include in the Application” section to ensure all information is present. Because certain processes are done simultaneously, missing items may impact your technical score and subsequently received items may not be considered in the evaluation.

**Alert!** If you submit more than one application using Grants.gov, please send an e-mail to Grant.Program.Office@irs.gov and let us know which submission is your final application. Include in your e-mail the identification numbers assigned your applications by Grants.gov to ensure we process the correct application. We will process the final application only.

### How Do I Submit My Application

Applicants **MUST** submit the VITA Grant application via Grants.gov. Please do not wait until the last day to submit your applications on Grants.gov. The application must pass validation by midnight on the application due date in order to be considered submitted timely. Some problems encountered require that you update CCR and changes are not completed in real-time. It is frustrating to complete all the components of the application and then find that your CCR registration is expired and will take three to five days to reactivate. Also, be sure to follow the instructions on labeling the files submitted as part of your Grants.gov application.

Applications delivered my mail, e-mail, courier or in person will not be considered. Grants.gov submission is the only acceptable method.

### When Must I Submit My Application

All applications **MUST BE** submitted using Grants.gov and must pass validation in Grants.gov by midnight (based on applicant’s location) on May 31.

## What Happens Once My Application is Submitted

The Grants.gov system automatically notifies the authorized organization representative (AOR) once the application is downloaded from Grants.gov by IRS. Please make sure to include the correct 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.

**Note: If your contact (person, address, phone, or email) information changes after submitting an application, please notify the GPO at Grant.Program.Office@irs.gov.**

### Incomplete Applications

If items are missing from the application, the Grant Program Office allows **two business days** for providing the information if the applicant appears to have made a good faith effort in submitting the application. Applications that are missing numerous documents are not considered nor the applicant contacted for the additional documents. Applicants may request additional time. Approval is based on individual assessment of need and its impact on overall grant program processing. The process of allowing time for submission of missing information is not intended to extend the time for submitting a complete application but to allow time for organizations that submit an application in good faith to provide a component it may have missed as a result of a processing error. [A request for the additional information is only made once.](#)

Only applications with all required information are reviewed for final eligibility. If your application is not complete, you are notified that it is incomplete and will not be considered further.

## What Happens Once My Application is Submitted (continued)

### Confirmation of Eligibility

Once it is determined that an application is complete, we review it for eligibility. We compare information submitted with the application for tax exemption and compliance and review it against information in IRS systems. A tax compliance check is done prior to awarding a grant. If a balance is found or a return is not filed and a filing requirement exists, we will send an email to the applicant notifying them of a potential tax related issue. The applicant is given five business days to respond. Contact phone numbers for tax compliance information are included on the inside front cover of this publication.

1. If the applicant does not respond, the organization is ineligible for consideration.
2. If the applicant agrees that there is a balance owed, the organization is ineligible for consideration even if the balance is paid after our notification.
3. If the applicant disagrees with the balance and provides evidence showing that it is an error on the part of the Internal Revenue Service and we agree, the organization remains eligible for consideration.
4. If the applicant provides information that they are not liable for filing a return, the organization must submit a statement; and when applicable, contact IRS to have the filing requirement corrected.
5. If the applicant is liable for filing a return, the organization is ineligible for consideration even if the return is filed after our notification.

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 the organization (and primary program persons) are not debarred, suspended or otherwise excluded from or ineligible for a federal award. We will check for a current account on CCR. We will check for a prior year audit (if your organization 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 your organization 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 for other than tax compliance are not evaluated.

### Evaluation and Selection Process

All complete applications meeting initial eligibility requirements will **undergo a two-tiered evaluation process**:

1. Technical Evaluation
2. Grant Program Office Evaluation
  - a. Geographic and Target Audience Evaluation
  - b. Budget Information Review
  - c. Prior Year Grant Performance (production and reporting), if applicable
  - d. Multi-year grant requests
  - e. Tax compliance review

### Technical Evaluation

During the technical evaluation, each application is 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 of 200 points.

1. Experience with low income and/or return preparation – 40 points
2. Strength of program – 40 points
3. VITA target audience – 40 points

## What Happens Once My Application is Submitted (continued)

4. Ability to partner or collaborate with multiple organizations – 20 points
5. Sustainability and growth strategy – 10 points
6. Quality control process – 40 points
7. Program measures – 10 points

Applications rated at 70% or better in the technical evaluation are evaluated by the Grant Program Office. Those with the lowest scores (69% or lower) are notified of non-selection based on the technical evaluation of the application.

### Grant Program Office Evaluation

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

### VITA 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 specific geographic areas identified. The VITA Grant program goal is to extend services state wide not just in major metropolitan areas. However, growth in major metropolitan areas is also needed. Each application is 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.
- **Existence of other VITA Programs in the same geographic area** serving the **same target audience**.
- Balance throughout all 50 states, the District of Columbia, and Puerto Rico.
- Prior year grant performance.

### Budget Information Review

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

- Standard Form 424A, *Budget Information-Non Construction Programs*
- Financial Operations Narrative
- 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 is made.

### Prior Year Grant Performance

As part of this phase of the evaluation, the GPO looks at prior year grant performance if the organization received a VITA or TCE grant. This review considers delivery of program to plan, whether the organization cooperated with requests for information, and whether all required reporting was done by the due date.

### Multi-Year Award Requests

The GPO will confirm applicants requesting consideration for a multi-year award meet the requirements for a multi-year award. This review will confirm they are a prior year grant recipient, in good standing, and scored 90% or better during the current technical review.

## What Happens Once My Application is Submitted (continued)

### Approval of Award

The Grant Program office will make recommendations based on a combination of the technical evaluation, geographic and target audience evaluation, budget information review, and when applicable, prior year grant performance. Recommendations for award of funds are made to SPEC executives who approve the recommendations. Once approved, notification packages are prepared.

### Award Notification

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

### What Happens After I'm Awarded

The Grant Program Office will send notification to individual award recipients. Awarded applicants receive a package including the grant agreement and other documents for acceptance of the grant. This package is sent to the email address indicated on the SF 424. The applicant must sign and return the agreement and requested documents. If the actual award amount is 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, and/or program plan. The notification will clearly detail what needs to be revised. Once the documents are signed and returned, you are provided the name, address, telephone number, and email address of the IRS grant officer assigned your file. It may or may not be the individual assigned the application before award.

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

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

- Form 13981, *Grant Agreement*, must be signed by an authorized representative with authority to enter into a binding agreement on behalf of the organization.
- Program Plan narrative 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 requested award amount.
- Budget information, such as the SF 424A, the matching documentation, the budget detail explanation when all funds requested are not awarded.
- Listing of approved individuals we can discuss your application with and your election to share contact information with other grant recipients and non-grant recipients involved in the VITA or TCE programs.
- Standard Form 1199A, *Direct Deposit Form*, and DPM PMS Access Form needs to be completed as outlined in the notification package. It must be completed exactly as required and mailed to the Grant Program Office for review prior to the account being established by the Division of Payment Management. Your grant funds cannot be released until a complete, accurate Form 1199A is submitted and the account is established in PMS.

For detailed information on the requirements of the VITA Grant Program, please consult the Publication 4883, *Grant Programs Resource Guide*, available on [irs.gov](http://irs.gov). The guide includes information necessary for successful delivery of the program, such as:

- Terms and conditions
- Accessing grant funds
- Budget and matching funds administration
- Reporting requirements
- Communications
- Reviews

## **What Happens Once My Application is Submitted (continued)**

### **What Happens if I'm Not Awarded**

The Grant Program Office will send a notification explaining that your organization was not awarded a grant and provide general information on why it was not selected. Generally more money is requested than is available. We anticipate this will occur each year as need exceeds availability.

### **Appeals Process**

The VITA Grant Program is an appropriated program and no statute requires we offer a hearing or appeal process for grant applicants or recipients. The necessity for reconsideration, renegotiation, suspensions, or terminations of grant agreements is determined solely by the IRS and is not subject to appeal.

### **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 USC 552](#) provides public access to agency records unless protected from disclosure by certain exemptions or exclusions. Under this provision, all grant applications are made available to the public upon written request. Requests should be made to the local IRS Disclosure Office.

# Appendix A – VITA Grant Application Components

## Exhibit 1 – Standard Form 424, Application for Federal Assistance

OMB Number: 4040-0004  
 Expiration Date: 03/31/2012

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



# Appendix A – VITA Grant Application Components (continued)

## Exhibit 1 – Standard Form 424, Application for Federal Assistance

### Application for Federal Assistance SF-424

**9. Type of Applicant 1: Select Applicant Type:**

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

\* Other (specify):

**\* 10. Name of Federal Agency:**

**11. Catalog of Federal Domestic Assistance Number:**

CFDA Title:

**\* 12. Funding Opportunity Number:**

\* Title:

**13. Competition Identification Number:**

Title:

**14. Areas Affected by Project (Cities, Counties, States, etc.):**

Add Attachment

Delete Attachment

View Attachment

**\* 15. Descriptive Title of Applicant's Project:**

Attach supporting documents as specified in agency instructions.

Add Attachments

Delete Attachments

View Attachments

# Appendix A – VITA Grant Application Components (continued)

## Exhibit 1 – Standard Form 424, Application for Federal Assistance

<b>Application for Federal Assistance SF-424</b>	
<b>16. Congressional Districts Of:</b>	
* a. Applicant <input style="width: 100px;" type="text"/>	* b. Program/Project <input style="width: 100px;" type="text"/>
Attach an additional list of Program/Project Congressional Districts if needed.	
<input style="width: 200px;" type="text"/>	<input type="button" value="Add Attachment"/> <input type="button" value="Delete Attachment"/> <input type="button" value="View Attachment"/>
<b>17. Proposed Project:</b>	
* a. Start Date: <input style="width: 100px;" type="text"/>	* b. End Date: <input style="width: 100px;" type="text"/>
<b>18. Estimated Funding (\$):</b>	
* 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"/>
<b>* 19. Is Application Subject to Review By State Under Executive Order 12372 Process?</b>	
<input type="checkbox"/> a. This application was made available to the State under the Executive Order 12372 Process for review on <input style="width: 100px;" 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.	
<b>* 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes," provide explanation in attachment.)</b>	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
If "Yes", provide explanation and attach	
<input style="width: 200px;" type="text"/>	<input type="button" value="Add Attachment"/> <input type="button" value="Delete Attachment"/> <input type="button" value="View Attachment"/>
<b>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)</b>	
<input type="checkbox"/> <b>** I AGREE</b>	
<small>** 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.</small>	
<b>Authorized Representative:</b>	
Prefix: <input style="width: 100px;" type="text"/>	* First Name: <input style="width: 200px;" type="text"/>
Middle Name: <input style="width: 200px;" type="text"/>	
* Last Name: <input style="width: 200px;" type="text"/>	
Suffix: <input style="width: 100px;" type="text"/>	
* Title: <input style="width: 200px;" type="text"/>	
* Telephone Number: <input style="width: 150px;" type="text"/>	Fax Number: <input style="width: 150px;" type="text"/>
* Email: <input style="width: 200px;" type="text"/>	
* Signature of Authorized Representative: <input style="width: 150px;" type="text"/>	* Date Signed: <input style="width: 150px;" type="text"/>

# Appendix A – VITA Grant Application Components (continued)

## Exhibit 1 – Standard Form 424, Application for Federal Assistance

### INSTRUCTIONS FOR THE SF-424

This is a standard form required for use as a cover sheet for submission of pre-applications 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 fields on the form are identified with an asterisk (\*) and are also specified as "Required" in the instructions below. In addition to these instructions, applicants must consult agency instructions to determine other specific requirements.

Item	Entry:	Item:	Entry:
1.	<b>Type of Submission:</b> (Required) Select one type of submission in accordance with agency instructions. • Pre-application • Application • Changed/Corrected Application – Check if this submission is to change or correct a previously submitted application. Unless requested by the agency, applicants may not use this form to submit changes after the closing date.	10.	<b>Name Of Federal Agency:</b> (Required) Enter the name of the federal agency from which assistance is being requested with this application.
		11.	<b>Catalog Of Federal Domestic Assistance Number/Title:</b> 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.
2.	<b>Type of Application:</b> (Required) Select one type of application in accordance with agency instructions.  • 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.  A. Increase Award                      D. Decrease Duration B. Decrease Award                      E. Other (specify) C. Increase Duration	12.	<b>Funding Opportunity Number/Title:</b> (Required) Enter the Funding Opportunity Number and title of the opportunity under which assistance is requested, as found in the program announcement.
		13.	<b>Competition Identification Number/Title:</b> Enter the competition identification number and title of the competition under which assistance is requested, if applicable.
		14.	<b>Areas Affected By Project:</b> This data element is intended for use only by programs for which the area(s) affected are likely to be different than the place(s) of performance reported on the SF-424 Project/Performance Site Location(s) Form. Add attachment to enter additional areas, if needed.
3.	<b>Date Received:</b> Leave this field blank. This date will be assigned by the Federal agency.	15.	<b>Descriptive Title of Applicant's Project:</b> (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 pre-applications, attach a summary description of the project.
4.	<b>Applicant Identifier:</b> Enter the entity identifier assigned by the Federal agency, if any, or the applicant's control number if applicable.		
5a.	<b>Federal Entity Identifier:</b> Enter the number assigned to your organization by the federal agency, if any.	16.	<b>Congressional Districts Of:</b> 15a. (Required) Enter the applicant's congressional district. 15b. 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 12 district, NC-103 for North Carolina's 103 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. This optional data element is intended for use only by programs for which the area(s) affected are likely to be different than place(s) of performance reported on the SF-424 Project/Performance Site Location(s) Form. Attach an additional list of program/project congressional districts, if needed.
5b.	<b>Federal Award Identifier:</b> 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.		
6.	<b>Date Received by State:</b> Leave this field blank. This date will be assigned by the state, if applicable.		
7.	<b>State Application Identifier:</b> Leave this field blank. This identifier will be assigned by the state, if applicable.		
8.	<b>Applicant Information:</b> Enter the following in accordance with agency instructions:		
	<b>a. Legal Name:</b> (Required) Enter the legal name of applicant that will undertake the assistance activity. This is the organization that has registered with the Central Contractor Registry (CCR). Information on registering with CCR may be obtained by visiting <a href="http://www.Grants.gov">www.Grants.gov</a> .	17.	<b>Proposed Project Start and End Dates:</b> (Required) Enter the proposed start date and end date of the project.
	<b>b. Employer/Taxpayer Number (EIN/TIN):</b> (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.	18.	<b>Estimated Funding:</b> (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.
	<b>c. Organizational DUNS:</b> (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 <a href="http://www.Grants.gov">www.Grants.gov</a> .	19.	<b>Is Application Subject to Review by State Under Executive Order 12372 Process?</b> (Required) 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.
	<b>d. Address:</b> Enter address: Street 1 (Required); city (Required); County/Parish, State (Required if country is US), Province, Country (Required), 9-digit zip/postal code (Required if country US).	20.	<b>Is the Applicant Delinquent on any Federal Debt?</b> (Required) Select the appropriate box. This question applies to the applicant organization, not the person who signs as the authorized representative. Categories of federal debt include; but, may not be limited to: delinquent audit disallowances, loans and taxes. If yes, include an explanation in an attachment.

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

	<p><b>e. Organizational Unit:</b> Enter the name of the primary organizational unit, department or division that will undertake the assistance activity.</p>	21.	<p><b>Authorized Representative:</b> To be signed and dated by the authorized representative of the applicant organization. Enter the first and last name (Required); prefix, middle name, suffix. Enter title, telephone number, email (Required); and fax number. 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><b>f. Name and contact information of person to be contacted on matters involving this application:</b> Enter the first and last name (Required); prefix, middle name, suffix, title. Enter organizational affiliation if affiliated with an organization other than that in 7.a. Telephone number and email (Required); fax number.</p>				
9.	<p>Type of Applicant: (Required) Select up to three applicant type(s) in accordance with agency instructions.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> <li>A. State Government</li> <li>B. County Government</li> <li>C. City or Township Government</li> <li>D. Special District Government</li> <li>E. Regional Organization</li> <li>F. U.S. Territory or Possession</li> <li>G. Independent School District</li> <li>H. Public/State Controlled Institution of Higher Education</li> <li>I. Indian/Native American Tribal Government (Federally Recognized)</li> <li>J. Indian/Native American Tribal Government (Other than Federally Recognized)</li> <li>K. Indian/Native American Tribally Designated Organization</li> <li>L. Public/Indian Housing Authority</li> </ul> </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> <li>M. Nonprofit</li> <li>N. Private Institution of Higher Education</li> <li>O. Individual</li> <li>P. For-Profit Organization (Other than Small Business)</li> <li>Q. Small Business</li> <li>R. Hispanic-serving Institution</li> <li>S. Historically Black Colleges and Universities (HBCUs)</li> <li>T. Tribally Controlled Colleges and Universities (TCCUs)</li> <li>U. Alaska Native and Native Hawaiian Serving Institutions</li> <li>V. Non-US Entity</li> <li>W. Other (specify)</li> </ul> </td> </tr> </table>	<ul style="list-style-type: none"> <li>A. State Government</li> <li>B. County Government</li> <li>C. City or Township Government</li> <li>D. Special District Government</li> <li>E. Regional Organization</li> <li>F. U.S. Territory or Possession</li> <li>G. Independent School District</li> <li>H. Public/State Controlled Institution of Higher Education</li> <li>I. Indian/Native American Tribal Government (Federally Recognized)</li> <li>J. Indian/Native American Tribal Government (Other than Federally Recognized)</li> <li>K. Indian/Native American Tribally Designated Organization</li> <li>L. Public/Indian Housing Authority</li> </ul>	<ul style="list-style-type: none"> <li>M. Nonprofit</li> <li>N. Private Institution of Higher Education</li> <li>O. Individual</li> <li>P. For-Profit Organization (Other than Small Business)</li> <li>Q. Small Business</li> <li>R. Hispanic-serving Institution</li> <li>S. Historically Black Colleges and Universities (HBCUs)</li> <li>T. Tribally Controlled Colleges and Universities (TCCUs)</li> <li>U. Alaska Native and Native Hawaiian Serving Institutions</li> <li>V. Non-US Entity</li> <li>W. Other (specify)</li> </ul>		
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**Appendix A – VITA Grant Application Components (continued)**  
**Exhibit 2 – Standard Form 424A, Budget Information – Non-Construction Programs**

OMB Number: 4040-0006  
 Expiration Date: 06/30/2014

**BUDGET INFORMATION - Non-Construction Programs**

**SECTION A - BUDGET SUMMARY**

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1.		\$	\$	\$	\$	\$
2.						
3.						
4.						
5. Totals		\$	\$	\$	\$	\$

Standard Form 424A (Rev. 7- 97)  
 Prescribed by OMB (Circular A -102) Page 1

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

**SECTION B - BUDGET CATEGORIES**

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1)	(2)	(3)	(4)	
a. Personnel	\$	\$	\$	\$	\$
b. Fringe Benefits					
c. Travel					
d. Equipment					
e. Supplies					
f. Contractual					
g. Construction					
h. Other					
i. Total Direct Charges (sum of 6a-6h)					\$
j. Indirect Charges					\$
k. TOTALS (sum of 6i and 6j)	\$	\$	\$	\$	\$
7. Program Income	\$	\$	\$	\$	\$

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Standard Form 424A (Rev. 7-97)  
 Prescribed by OMB (Circular A -102) Page 1A

**Appendix A – VITA Grant Application Components (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)	\$	\$	\$	\$	\$
SECTION D - FORECASTED CASH NEEDS					
Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	
13. Federal	\$	\$	\$	\$	\$
14. Non-Federal	\$	\$	\$	\$	\$
15. TOTAL (sum of lines 13 and 14)	\$	\$	\$	\$	\$
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)	\$	\$	\$	\$	\$
SECTION F - OTHER BUDGET INFORMATION					
21. Direct Charges:		22. Indirect Charges:			
23. Remarks:					

# Appendix A – VITA Grant Application Components (continued)

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

### Instructions For Completing SF-424A Budget Information for Non-Construction Programs

#### 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.



## Appendix A – VITA Grant Application Components (continued)

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

**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 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 Components (continued)

## Exhibit 3 – List of Assurances and Certifications

By checking “I Agree” in Block 21 on the SF 424, the Applicant certifies to the statements listed below and provides the assurances listed below. Certain of these assurances and certifications may not be applicable to the Applicant. An Applicant may not modify any of the assurances and certifications.

### A. Standard Form 424B: Assurances – Non-Construction Programs

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.
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.

### B. Additional Certifications

In addition to the assurances and certifications provided by the Applicant pursuant to OMB Standard Form 424B, the Applicant hereby assures and certifies that:

1. It is duly organized and validly existing under the laws of the jurisdiction in which it was incorporated or otherwise established, and is (or within 30 days will be) authorized to do business in any jurisdiction in which it proposes to undertake activities specified in this Application;
2. Its Board of Directors (or similar governing body) has by proper resolution or similar action authorized the filing of this Application, including all understandings and assurances contained herein, and directed and authorized the person identified as the authorized representative of the Applicant to act in connection with this Application and to provide such additional information as may be required; and
3. It will comply, as applicable and appropriate, with the requirements of OMB Circulars (e.g., A-110 and A-133) and any regulations and circulars which are later promulgated to supplement or replace them, including standards for fund control and accountability;

# Appendix A – VITA Grant Application Components (continued)

## Exhibit 3 – List of Assurances and Certifications

### C. 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.

### D. 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)):

Not Applicable

### E. 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, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients 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.

### F. Certification Regarding Corporate Felony Convictions

The Applicant certifies either that it is not a corporation or that it has disclosed in this application all felony convictions of the Applicant or of an officer or agent of the Applicant acting on behalf of the Applicant that occurred under Federal law within the preceding 24 months.

To disclose a covered conviction, use the VITA Grant Workbook or similar document to record information specific to the conviction and submit with your application through Grants.gov as an attachment.

# Appendix A – VITA Grant Application Components (continued)

## Exhibit 4 – Standard Form LLL, Disclosure of Lobbying Activities

### DISCLOSURE OF LOBBYING ACTIVITIES

Complete this form to disclose lobbying activities pursuant to 31 U.S.C.1352

Approved by OMB  
0348-0046

<b>1. * Type of Federal Action:</b> <input type="checkbox"/> a. contract <input checked="" 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	<b>2. * Status of Federal Action:</b> <input type="checkbox"/> a. bid/offer/application <input checked="" type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award	<b>3. * Report Type:</b> <input checked="" type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change
<b>4. Name and Address of Reporting Entity:</b> <input checked="" type="checkbox"/> Prime <input type="checkbox"/> SubAwardee * Name <input style="background-color: yellow;" type="text"/> * Street 1 <input style="background-color: yellow;" type="text"/> Street 2 <input type="text"/> * City <input style="background-color: yellow;" type="text"/> State <input type="text"/> Zip <input type="text"/> Congressional District, if known: <input type="text"/>		
<b>5. If Reporting Entity in No.4 is Subawardee, Enter Name and Address of Prime:</b>   		
<b>6. * Federal Department/Agency:</b> <input style="background-color: yellow;" type="text"/>	<b>7. * Federal Program Name/Description:</b> <input type="text"/> CFDA Number, if applicable: <input type="text"/>	
<b>8. Federal Action Number, if known:</b> <input type="text"/>	<b>9. Award Amount, if known:</b> \$ <input type="text"/>	
<b>10. a. Name and Address of Lobbying Registrant:</b> Prefix <input type="text"/> * First Name <input style="background-color: yellow;" type="text"/> Middle Name <input type="text"/> * Last Name <input style="background-color: yellow;" type="text"/> Suffix <input type="text"/> * Street 1 <input type="text"/> Street 2 <input type="text"/> * City <input type="text"/> State <input type="text"/> Zip <input type="text"/>		
<b>b. Individual Performing Services</b> (including address if different from No. 10a) Prefix <input type="text"/> * First Name <input style="background-color: yellow;" type="text"/> Middle Name <input type="text"/> * Last Name <input style="background-color: yellow;" type="text"/> Suffix <input type="text"/> * Street 1 <input type="text"/> Street 2 <input type="text"/> * City <input type="text"/> State <input type="text"/> Zip <input type="text"/>		
<b>11.</b> Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when the transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.		
* Signature: <input type="text" value="Completed on submission to Grants.gov"/> * Name: Prefix <input type="text"/> * First Name <input style="background-color: yellow;" type="text"/> Middle Name <input type="text"/> * Last Name <input style="background-color: yellow;" type="text"/> Suffix <input type="text"/> Title: <input type="text"/> Telephone No.: <input type="text"/> Date: <input type="text" value="Completed on submission to Grants.gov"/>		
<b>Federal Use Only:</b>		Authorized for Local Reproduction Standard Form - LLL (Rev. 7-97)

# Appendix A – VITA Grant Application Forms (continued)

## Exhibit 4 – Standard Form LLL, Disclosure of Lobbying Activities

### 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 Aids in Applying for a Grant

### Exhibit 1 - Office of Management and Budget (OMB) References

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:

- 2 CFR Part 215 (formerly OMB Circular 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 Part 220 (formerly OMB Circular A-21), Cost Principles for Educational Institutions;
- 2 CFR Part 225 (formerly OMB Circular A-87), Cost Principles for State, Local and Indian Tribal Governments; and
- 2 CFR Part 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.

**TIP: The Electronic Code of Federal Regulations (e-CFR) is a currently updated version of the Code of Federal Regulations (CFR). It is not an official legal edition of the CFR. The e-CFR is an editorial compilation of CFR material and Federal Register amendments produced by the National Archives and Records Administration's Office of the Federal Register (OFR) and the Government Printing Office. The OFR updates the material in the e-CFR on a daily basis.**

**You can view the e-CFR at: <http://ecfr.gpoaccess.gov/>**

**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	Administrtrive Requirements			Cost Principles			Audits
	2 CFR 215	A-102	2 CFR 225	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

**Appendix B – Additional Aids in Applying for a Grant (continued)**  
**Exhibit 2 – Common 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 return preparers, screeners, and reviewers with Federal funds. Non-federal funds may be used to pay these costs and can be used as match.
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 when required by A-133	Entertainment costs, as described in section J.17 of Appendix A to 2 CFR Part 220 and section 14 of Appendix B to 2 CFR Part 230
Costs associated with space utilized for tax preparation-rent, utilities, insurance, custodial service	Certain advertising and public relations costs, as described in section J.1.f of Appendix A to 2 CFR Part 200 and section 1 of Appendix B to 2 CFR Part 230
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 section J.22 of Appendix A to 2 CFR Part 220 and section 19 of Appendix B of 2 CFR Part 230
Publicity related to the VITA program	Tax preparation software; IRS already purchases and provides tax preparation software for your use
Office supplies	Costs or expenses incurred outside the performance period of the award (July 1 - June 30).
Miscellaneous services such as, computer repair or courier 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
Training costs related to tax return preparation and VITA site operations	Costs associated with attending IRS Tax Forums Note: Other seminars may be allowable. Submit brief description of seminar and topics along with number to attend and cost for consideration.
Costs for interpreter services	Child care

## **Appendix B – Additional Aids in Applying for a Grant (continued)**

### **Exhibit 3 – 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

[www.adobe.com/products/acrobatstd/main.html](http://www.adobe.com/products/acrobatstd/main.html)

Print driver that will work with any application. (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

[www.cutepdf.com](http://www.cutepdf.com)

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

Go2PDF

[www.go2pdf.com](http://www.go2pdf.com)

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

Pdf995

[site4.pdf995.com](http://site4.pdf995.com)

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

PDFcreator

[www.docupub.com](http://www.docupub.com)

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

Win2PDF

[www.win2pdf.com/](http://www.win2pdf.com/)

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

Zeon Corporation

[www.pdfwizard.com/](http://www.pdfwizard.com/)

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



**Appendix B – Additional Aids in Applying for a Grant (continued)**  
**Exhibit 4 – Matching Funds Supporting Documentation – Example of Letter**

**Appendix B – Additional Aids in applying for a Grant (Continued)**  
**Exhibit 4 – Matching Funds Supporting Documentation – Example of Letter**

**ABC SERVICES**

123 Main Street Phone: 555-555-5555  
Suite 456 Fax: 555-555-5555  
Atlanta, GA 30308 E-mail: someone@example.com

*Providing Assistance  
for Individuals and  
Families*

May 15, 2013

Mr. John Smith  
VITA Grant Applicant Name  
456 Somewhere Street  
Atlanta, GA 30308

Dear Mr. Smith:

The ABC Foundation is excited to assist you in continuing delivery of Volunteer Income Tax Assistance services in the greater Atlanta area. We will provide the following support for the 2014 filing season (January – April 2014).

1. Volunteer services – 400 volunteer hours at \$14.50 per hour for a total of \$5,800. The 400 hours is based on the number of hours we contributed last year. The value of these hours is from the Bureau of Labor Statistics for tax preparers.
2. Office supplies – Based on last year’s expenses, we have set aside \$350 to purchase office supplies necessary for operation of the three sites we sponsor.
3. Technology support – Our Information Technology department will provide assistance during the season. Based on last year’s time records, we anticipate using 30 hours of their time to set up and trouble shoot issues with the 20 computers your organization provides. The technician’s pay is \$30 per hour for a total of \$900.
4. Program and site coordination – Our special program coordinator, Ms. Jones, will continue to be your contact and provide program and site coordination. We anticipate she will spend 50 hours during the pre-season identifying and training volunteers, 250 hours during the filing season and 20 hours during post-season to finalize records. Her hourly rate is \$23 per hour for a total \$7,360.

Our total commitment is \$14,410. If you have any questions, or require additional information, please feel free to contact me or Ms. Jones at 555-555-5555.

Sincerely,



Margaret Green  
Vice President

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

### Exhibit 5 – Integrating Civil Rights into Your Volunteer Program

The following questions will help when assessing, planning, and selecting sites for delivery of your volunteer return program to ensure civil rights requirements are recognized as a priority by your program.

ID	Category	Consideration
1.	Policies	What methods are used to disseminate non-discrimination policy or notices?
2.	Policies	Where is the non-discrimination policy posted?
3.	Policies	Is the non-discrimination policy included in brochures, on websites, in advertisements?
4.	Policies	Do my facility and the planned sites have the IRS poster, Your Civil Rights Are Protected, displayed?
		Note: The poster can be IRS Publications 4025, 4053, or 4481. Publication 730 is not sufficient as it is normally provided at time of return completion and is not available in a waiting area.
5.	Policies	Is the poster displayed in English and Spanish?
6.	Policies	How will staff be trained on responding to a civil rights inquiry or complaint and on responding to a request for a reasonable accommodation?
7.	Public Transportation Access	Is the service location convenient to public transit when offered?
8.	Building Access	Does the building have a primary entrance that is accessible?
9.	Building Access	Is there an accessible route from the sidewalk to the building entrance?
10.	Building Access	Are there curb cuts to allow easy access to the sidewalk?
11.	Building Access	Is there signage at entrances directing people to an accessible entrance?
12.	Building Access	Are there clear signs posted with large print and high contrast lettering to inform persons with disabilities of accessible emergency evacuation routes?
13.	Building Access	If the building has more than one floor/level, does it have elevators? Is the elevator accessible to individuals with disabilities? Does the control panel contain Braille markings?
14.	Building Access	If the building has more than one floor/level and it doesn't have an elevator, are ramps available for accessing other floors?
15.	Building Access	Are programs and activities offered in at least one area accessible to people with disabilities?
16.	Restroom Access	Is the entrance to the restroom accessible to a person who uses a wheelchair?
17.	Restroom Access	Is at least one toilet stall wheelchair accessible and maneuverable? Can the person and chair get in and turn around?
18.	Restroom Access	Is there at least one soap dispenser accessible to persons with disabilities?
19.	Restroom Access	Is at least one towel dispenser and sink accessible to persons with disabilities?
20.	Water Fountain Access	Is there a water fountain that is accessible to persons with disabilities?
21.	Work Area Access	Are all work areas the program occupies wheelchair accessible?

**Appendix B – Additional Aids in Applying for a Grant (continued)**  
**Exhibit 5 – Integrating Civil Rights into Your Volunteer Program**

ID	Category	Consideration
22.	Work Area Access	Are any necessary controls and equipment operable by a person who uses a wheelchair?
23.	Work Area Access	Is there enough clear floor space for a person in a wheelchair to pull up close to the equipment?
24.	Work Area Access	If a telephone is made available for public use, is it accessible to a person in a wheelchair?
25.	Information Access	Is accessibility language/information publicized in promotional materials, announcements, or advertisements?
26.	Information Access	Are alternative products, such as cassette recordings, Braille, or large print, provided?
27.	Reasonable Accommodations	How will you provide accommodations for people with sensory loss? Examples of accommodations include:
		<ul style="list-style-type: none"> <li>• Note exchange between assistor and taxpayer</li> <li>• Sign language interpretation</li> <li>• Assistive listening system</li> <li>• Open/closed caption film or video</li> <li>• Audio description</li> <li>• Large print/high contrast labeling</li> <li>• TTY/TDD</li> <li>• Tactile tours</li> </ul>
28.	Language Assistance	<p>How do you assess if language assistance services are needed?</p> <p>Note: IRS offers Publication 4269, Language Identification Flashcard, for use in identifying 38 unique languages.</p>
29.	Language Assistance	Are the taxpayer’s family and friends depended on to provide interpretation?
30.	Language Assistance	What methods are used to inform limited English proficient persons that language assistance services are available at no cost to the person being served?
31.	Language Assistance	What efforts will be made to serve limited English proficient persons?

For questions that arise concerning civil rights and your VITA program, please contact the Civil Rights Division at 202.927.0180 or [eeo.external.civil.rights@irs.gov](mailto:eeo.external.civil.rights@irs.gov).

## 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.

**Alternative VITA/TCE Site Operating Model** – A model that delivers services using two locations for return preparation; one for intake of information and one for preparation of the return. Preparation is done through communication with the taxpayer after the intake site confirms the taxpayer’s identity. Specific requirements must be met in order to utilize this model. Contact the local territory for more information about this model.

**Alternative Rural Site** – Utilizes the protocols established under the alternative VITA/TCE site operating procedures.

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

**Clerical Support** – These people perform 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.

**Collaboration** – To cooperate and work jointly with other agencies that you normally are not connected to.

**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. It 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 online filing. The same number is 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.

**Facilitated Self Assistance** - This approach incorporates tax education into the tax preparation process. Certified volunteers assist taxpayers to prepare their own return; through an embedded SIDN in the transmitted return, the volume is captured as VITA/TCE FSA returns for overall site and grant production. Since the role of the volunteer is that of a teacher or facilitator, multiple taxpayers can be assisted at once. In a limited resource environment, this model provides sites the opportunity to provide access to additional taxpayers at minimal cost.

**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.

## Glossary/Definitions of Terms (continued)

**Fiscal Agent** - An organization, such as a bank or trust company, that takes responsibility for the fiscal duties of an unrelated party. For the VITA Grant, these fiscal responsibilities generally include access to the Payment Management System, receipt and disbursement of funds, record keeping, and filing and certification of reports.

**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.

**In-kind Contribution** - The value of personnel, space, travel, marketing, or other operating expenses specifically identified with the project that are provided to the applicant by volunteers or outside parties at no cash cost to the applicant. In-kind contributions must be recorded at current market value, and if used as match, it must be documented. Documentation consists of a written statement of what was given, the value of the contribution, the dates of the contribution, and the signature of the person who made the contribution. It must be recorded in the accounting system.

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

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

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

**Matching Grant Program** – A program or project that requires recipients to provide non-federal funds in order to obtain federal financial assistance. The VITA Grant is a matching grant program that requires a recipient provide funds on a dollar-for-dollar basis.

**Metropolitan County** – County that contains at least one core urban area with a population of 50,000 or more.

**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 through June 30.

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

## Glossary/Definitions of Terms (continued)

**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** – Ten practices identified by the IRS that must be implemented at the site to ensure taxpayers visiting volunteer sites receive quality service and accurate returns.

**Rural** – This term is used interchangeably with non-urban. A designated rural area is defined as a non-metropolitan county. A metropolitan county must contain at least one core urban area with a population of 50,000 or more. The population may live in one county or several connecting counties and is socio-economically connected to an urban core city (typically by employment, shopping, or other major services) is considered metropolitan.

**Self-Review** - This refers to a type of quality return review where the individual preparing the return performs the quality review as well. The review must include use of Form 13614-C, *Intake/Interview and Quality Review Sheet*.

**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 free tax preparation and assistance with return filing.

**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 division 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.

**Traditional VITA/TCE** - This approach uses a certified volunteer to prepare a return for a taxpayer in a face-to-face meeting using a standard intake sheet, interview and quality review process.

**Underserved** – This term encompasses **low income** taxpayers that may also be limited English proficient, elderly, disabled, Native American, live in rural or urban areas, or other hard to reach areas.

**Virtual VITA/TCE** - This approach uses the same process as traditional VITA/TCE except that the volunteer and taxpayer are not in the same location. In lieu of a face-to-face meeting, technology is used to connect the volunteer and the taxpayer. Technology typically includes broadband internet, fax, and video. Although suitable for remote locations where it is more difficult to find a traditional VITA site, this approach can also be used in urban settings to supplement traditional VITA/TCE.

**VITA** – Volunteer Income Tax Assistance is one of the volunteer return preparation programs operated in conjunction with the IRS. The VITA program provides free income tax return preparation for taxpayers who have low-to-moderate incomes, limited English proficiency, persons with disabilities, and the elderly.

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