



Providing Community Service to Millions

TCE

TAX COUNSELING FOR THE ELDERLY



IRS VOLUNTEERS

**Application Package and
Guidelines for Managing
a TCE Program**

Important Contact and Website Information

Grant Program Office

Internal Revenue Service

Attn: Grant Program Office - TCE

5000 Ellin Road - NCFB C4-110

SE:W:CAR:SPEC:FO:GPO

Lanham, MD 20706

Phone: 404.338.7894

Fax: 202.283.2846

E-mail Address: TCE.Grant.Office@irs.gov – E-mail is the preferred method of communication.

TCE Program on irs.gov

www.irs.gov/individuals/article/0,,id=109754,00.html

VITA/TCE Hotline - for locating Site Locations

800-906-9887

General IRS Information

800.829.1040

www.irs.gov

Becoming an IRS Partner to Help in Your Community

www.irs.gov/individuals/article/0,,id=119374,00.html

Central Contractor Registration (CCR)

www.ccr.gov

Determination Letter from IRS (Tax Exempt and Government Entities)

877.829.5500

Division of Payment Management (DPM), Department of Health & Human Services

www.dpm.psc.gov

Helpdesk: 877.614.5533

E-mail: PMSSupport@psc.gov

Dun and Bradstreet Data Universal Numbering System (DUNS) Number

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

Helpdesk: 866.705.5711

Excluded Parties List System (General Services Administration)

www.epls.gov

Federal Audit Clearinghouse

<http://harvester.census.gov/sac>

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)

On-line Grant Announcement and Application Submission

www.grants.gov

Helpdesk: 800.518.4726

Email: Support@grants.gov

Sub-award and Executive Compensation Reporting

www.USASpending.gov

www.fsr.gov

Notice to Prior Year Grant Applicants

Several changes were made to the application process for the TCE Grant and they are covered in the Publication 1101, *Application Package and Guidelines for Managing a TCE Program*, 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 eastern time on 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.

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.

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Introduction

This publication outlines the eligibility, administrative and program requirements for participating in the Internal Revenue Service (IRS) Tax Counseling for the Elderly (TCE) program. In addition, it provides detailed instructions on how to apply as well as the evaluative criteria used to rank all applications. Since acceptance is based on the applicants' responses to the criteria and factors outlined within this publication, completeness, accuracy and conformity to the criteria set forth in this package are essential. The terms "cooperative agreement" and "grant" are used interchangeably throughout this publication and do not represent a different meaning as they do in the grants management community.

Please retain this publication along with the required forms and certifications submitted with your application. If your organization is awarded a grant, retention of this publication throughout the entire grant cycle will provide useful information in understanding the TCE program expectations and requirements.

Listed below are the most common errors encountered during the previous years' application period:

- Incomplete applications – Applications did not contain all required information. Refer to the Application Assembly section or the Form 14204, *TCE Application Checklist and Contact Sheet* that are included within this publication for the requirements. Only applications with all required information are reviewed for eligibility. 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 submission is complete. If your application is not complete, you will be notified that it is incomplete and will not be considered further.
- Applicants did not meet eligibility criteria for tax compliance. The applicant organization had not filed all required federal tax returns or paid all federal taxes due at the time of the application.
- Registration or renewal in CCR did not occur - In order for an organization to be eligible for an award they must register or re-register in the Central Contractor Registration (CCR). Organizations must renew their registration once a year in order to main active status.
- All evaluative criteria were not addressed – Applicants did not provide all the information requested thus reducing the amount of points available for award during the technical evaluation.
- Pages were missing from the narrative.
- Multi-year criteria was not checked - Applicants did not verify they met the eligibility criteria for a multi-year grant prior to making the election for consideration. Please double check to ensure your organization is eligible.

TCE Grant Program Timeline is as follows:

TCE Grant Program Timeline	
Application Period	May 1 - May 31
Review and Ranking	June 1 - September 30
Notification of selection/non-selection	October 1
Program Period	October 1 - September 30

TCE Program Overview

The Tax Counseling for the Elderly (TCE) Program offers FREE tax help to individuals who are age 60 or older. Section 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978, authorizes this cooperative agreement. This Act authorizes the Internal Revenue Service (IRS) to enter into agreements with private or nongovernmental public non-profit agencies and organizations, exempt under Section 501 of the Internal Revenue Code, which will provide training and technical assistance to volunteers who provide FREE tax counseling and assistance to elderly individuals in the preparation of their Federal income tax returns.

This Act authorizes an appropriation of special funds, in the form of grants, to provide tax assistance to persons age 60 years of age or older. The IRS receives the funds as a line item in the budget appropriation. The total funds are distributed to the sponsoring organization for their expenses.

Eligible agencies and organizations compete for acceptance as a TCE sponsor in compliance with the Federal Grant and Cooperative Agreement Act of 1977, Public Law No. 95-224, 92 Stat. 3, February 3, 1978, codified at 31 USC Chapter 63. They must be non-profit (501) organizations experienced in coordinating volunteer programs, with experience in income tax preparation. Eligible organizations receive grants to conduct local TCE Programs. Tax return preparation assistance is provided to elderly taxpayers during the usual period for filing Federal income tax returns, which is from January 1 to April 15 each year. However, the program activities required to ensure that elderly taxpayers receive efficient and quality tax assistance can be conducted year-round.

The Cooperative Agreement, Form 9661, defines the functions that the program sponsor and IRS will perform, the maximum amount of funding available for reimbursement and administrative purposes, the minimum federal returns to be accomplished by the organization, and other information. Multi-year grant opportunities are available for organizations that are interested and meet the criteria. Organizations submitting an application can elect, if they are interested to be considered for a multi-year TCE grant. Consideration is limited to those applicants that meet all eligibility requirements. Acceptance of an organization into the TCE program for one year does not automatically qualify the organization for acceptance into the following year's program.

A sponsor that is accepted is responsible for all aspects of operating a TCE Program including, but not limited to publicity, recruitment, training, site selection and management of volunteers. The necessity for renegotiation, suspension, or termination of a Cooperative Agreement will be determined solely by the Internal Revenue Service and will not be subject to appeal. The TCE Grant Program is managed by the Stakeholder Partnerships, Education and Communication (SPEC) organization of the IRS and is responsible for providing oversight, guidance and assistance to TCE sponsoring organizations.

TCE Program Requirements

Eligibility Criteria

1. In General

To be eligible to apply and participate in the program you must:

- a. Be a private or public non-profit organization that qualifies for tax exemption under Section 501 of the Internal Revenue Code of 1986;
- b. Have experience in coordinating volunteer programs;
- c. Not be a federal, state, or local governmental agency or organization;

2. Tax Compliance

The organization submitting an application must be in compliance prior to award and remain in compliance throughout the grant period with all federal tax obligations; this includes filing all required tax returns and payment of all federal taxes, penalties, and interest. The Grant Program Office will check the last five years of IRS tax records to confirm compliance. The entity information shown in the application must agree with IRS records.

Examples of non-compliance would be:

- A balance due on the account
- A required tax form has not been submitted or processed within the last five years.

If your organization is not required to file a Federal tax return, please submit a statement on your organization's letterhead explaining why you are not required to file.

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

If you identify any issues with tax compliance, be sure to indicate this on the SF 424, Application for Federal Assistance, 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.

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

3. Timely Reporting

Organizations that participated in the TCE or VITA Grant programs in prior years must have submitted all required reports timely as stated in the Management of Funds section of this publication; including financial forms (semi-annual/annual), the final narrative report and all of the Health and Human Services (HHS) Payment Management System (PMS) on-line Federal Financial Reports (Standard Form 425) that are due quarterly and for the final program period. Failure to timely complete these reports will eliminate the applicant from being eligible for a grant during this program period.

4. Capacity to File Electronically

Title II of the Restructuring and Reform Act of 1998 (RRA 98) instructs IRS to increase electronic filing. A key part of this Act is that paperless filing should be the preferred and the most convenient means of providing federal tax information. It is the intention that sponsoring organizations electronically file all eligible returns. It is a goal for the TCE program that sponsoring organizations electronically file at least **sixty five percent** of all returns completed for taxpayers aged 60+. Grant applicants must address their capacity to electronically file returns. Capacity to file electronically includes access to a telephone line or the internet for transmission of returns along with the computers and printers needed to support return preparation. IRS provides the tax preparation software for return generation and transmission.

5. Administrative

Grant award administrative requirements are set forth in OMB Circulars. The administrative requirements applicable to the TCE Grant are contained in:

- 2 CFR Part 215, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*;
- OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and
- 2 CFR Part 230 (formally OMB Circular A-122), *Cost Principles for Non-Profit Organizations*.

6. Audit Requirements

Audit requirements applicable to grant award recipients are described in OMB Circular A-133. **If you expend less than \$500,000 a year in total federal awards, no audit requirements are applicable.** Total federal awards includes all sources of federal funding, not just the funds received from IRS in support of TCE. If you expend \$500,000 or more a year in federal awards the grantee must arrange for an audit by an independent auditor in accordance with the Government Auditing Standards developed by the Comptroller General of the United States. The costs of audits performed in compliance with OMB Circular A-133 are allowable. An audit under OMB Circular A-133 is organizationwide. Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the final report for the grant cycle, subject to certain exceptions set forth in 2 CFR Part 215 (formally OMB Circular A-110). Recipients having audits conducted in accordance with OMB Circular A-133 shall submit to the Federal Audit Clearinghouse:

1. The data collection form prescribed by OMB Circular A-133, § 320(b);
2. One copy of the audit report for the Clearinghouse to retain as an archival copy; and
 - a. One copy of the audit report for each Federal awarding agency, when the Schedule of Findings and Questioned Costs discloses audit findings related to Federal awards that the Federal agency provided directly, or the Schedule of Prior Audit Findings reported the status of an audit finding related to a Federal award that a Federal agency provided directly.
 - b. The address for the Federal Audit Clearinghouse is:
Federal Audit Clearinghouse
Bureau of the Census
1201 E. 10th Street
Jeffersonville, Indiana 47132
 - c. More information on the Federal Audit Clearinghouse can be found at <http://www.harvester.census.gov/sac>.

Before Completing Your Application

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

- Secure a Dun & Bradstreet Universal Number (DUNS),
- Register with the Central Contractor 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 submit application electronically.

1. Dun & Bradstreet Data Universal Numbering System (DUNS) Number

OMB issued a policy directive in the Federal Register (68 FR 38402) that requires grant applicants to provide a Dun and Bradstreet Data Universal Numbering System (DUNS) number when applying for Federal grants or cooperative agreements. The DUNS number provides a means to identify entities receiving grant awards and their business relationships among each other. The identifier is used for tracking purposes, and to validate address and point of contact information.

The DUNS number is required whether an applicant is submitting a paper application or using the government-wide electronic portal (Grants.gov). Organizations must include their DUNS number when applying to participate in the TCE Program. The DUNS number must be provided within Box 5 (Applicant Information) on Standard Form 424, *Application for Federal Assistance*, included within this application package under Appendix A. For information on how to obtain a DUNS number or to check if you currently have one, check the D&B website at <http://www.fedgov.dnb.com/webform>. Organizations can receive a DUNS number at no cost by calling the dedicated toll-free DUNS Number request line at 866-705-7511.

2. Central Contractor Registry (CCR)

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

All applicants must register with CCR to be eligible for contracts or awards. In order to complete the CCR process you will need the following FOUR key items before beginning registration: 1. Data Universal Numbering System (DUNS) Number provided by Dun and Bradstreet (D&B); 2. Tax Identification Number (TIN) and Taxpayer Name used in Federal tax matters; 3. Statistical Information about your business; and 4. Electronic Funds Transfer (EFT) Information for payment of invoices. Applicants must subsequently renew their registration **once a year** in order to maintain active status. Please note that registration with CCR does not guarantee a contract or assistance award. The complete resource for CCR registration is located at www.ccr.gov.

3. Intergovernmental 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 and click "Intergovernmental Review" to determine if your State is participating. States that are not listed have chosen not to participate in the intergovernmental review process. If you are located within a State that has chosen not to participate, you may send application materials directly to a Federal awarding agency. Please check the appropriate item in Block 19 of the SF 424, *Application for Federal Assistance*, included within this application package under Appendix A.

4. Grants.gov Registration

Now that you have your DUNS number and CCR registration, you're ready to register on Grants.gov. Grants.gov offers numerous applicant resources to assist in registering and using their 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 (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 to alleviate any last minute frustrations with submission. Please do not wait until the last day to submit your applications 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.

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, Federal Grant Certifications, Exhibit 2, by checking “I Agree” in Block 21 of SF 424, Application for Federal Assistance. Applicants should review this list in its entirety as well as the components listed in this section below.

1. Civil Rights Compliance Requirements

This information is being collected to enforce Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the basis of race, color, or national origin in any program receiving Federal funds; Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in any educational program or activity receiving Federal funds; Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination on the basis of disability in any program receiving Federal funds; and Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age in any program receiving Federal funds.

This section describes the data collection and reporting requirements required of Tax Counseling for the Elderly (TCE) cooperative agreement applicants by IRS to meet its responsibilities under those laws. This information is required pursuant to the civil rights statutes and the regulations of the Department of Justice (DOJ), and the Department of the Treasury and must be submitted prior to the approval of any IRS financial assistance application. Recipients of TCE cooperative agreements shall provide updated information as conditions warrant. All applicants are required to submit to the IRS with their application package the information outlined below. **(All of the questions must be answered.)**

- 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 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 two years. The summary shall include: the purpose or reason for the review; a summary of the findings and recommendations of the review; and a report on the status and/or disposition of such findings and recommendations. For all applicants for IRS 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.

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- d. A signed and dated Standard Form 424, *Application for Federal Assistance*. The applicant is certifying (see Appendix A for copy) and 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, and that your organization is in compliance with all Federal statutes relating to nondiscrimination
 - e. Additional data may be requested only to the extent that it is readily available or can be compiled with reasonable effort, and is found to be necessary to make a civil rights compliance determination. Examples of data and information which, to the extent necessary and appropriate for determining compliance with applicable civil rights statutes and implementing regulations may include, but is not limited to:
 1. 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;
 2. The population eligible to be served by race, color, national origin, age, disability or sex;
 3. 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;
 4. The location of existing or proposed facilities connected with the program, and related information adequate for determining whether the location has or will have effect of unnecessarily denying access to any persons on the basis of prohibited discrimination;
 5. 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
 6. Data, such as demographic maps, the racial composition of affected neighborhoods or census data.

The civil rights reporting requirement information shall be updated, as appropriate, by the applicant with each application for financial assistance. Each application for financial assistance shall be reviewed for its civil rights reporting requirements by an external civil rights unit staff member. Upon completion, the reviewer shall forward a letter of compliance to the applicant indicating the civil rights determination. Financial assistance shall not be awarded to the applicant until the civil rights reviewer has issued a finding of compliance or conditional compliance. The DOJ regulation states 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.

2. 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 Section 21.110). See also 31 CFR Section 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 2. 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 3.

3. 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 (2007). Thus, grantees under this program and their employees may not:

- a. Engage in severe forms of trafficking in persons during the period of time that the award is in effect;
- b. Procure a commercial sex act during the period of time that the award is in effect; or
- c. 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 a, b, and c above; or
- Has an employee who is determined by the IRS official authorized to terminate the award to have violated a prohibition in items a, b, and c 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.

4. 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.

5. 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 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.

6. 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), TCE funds currently 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, record the information specific to the conviction and submit with your application through Grants.gov as an attachment.

7. 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 TCE Grant funds from providing funding 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 next fiscal year. Contact the Grant Program Office for up-to-date information about this prohibition.

Program Coordination

To facilitate the management of various program operations, you must designate a Program Coordinator to work with the IRS TCE Grant Program Office and the SPEC territory office(s). A Program Coordinator may be a volunteer or a member of your organization's professional staff. However, if the coordinator(s) is a member of your staff, no portion of grant funds may be used to pay any portion of their salary.

The TCE program was established to provide free tax assistance to individuals age 60 and over (where a joint return is involved, only one spouse need satisfy the 60 year age requirement), the program must be designed and operated primarily to provide assistance to such individuals. However, assistance with respect to Federal income tax returns may be provided to individuals under 60 and assistance with respect to state and local returns may be provided to individuals of any age if:

- providing such assistance is entirely voluntary on the part of those rendering it,
- no charge is made for the assistance,
- assistance to the elderly is given priority and is in no way interrupted or delayed, and
- no additional expense is incurred by the IRS.

Since the IRS cannot train volunteers to prepare state and local tax returns, program sponsors are responsible for scheduling appropriate state and local tax training, certification of volunteers and for securing necessary tax forms wherever this service will be voluntarily offered.

As a program coordinator you need to ensure that volunteers are aware that they should not solicit or accept donations for their tax counseling and return preparation services and they adhere to the ten Quality Site Requirements (see page 14 of this publication for more information) to ensure taxpayers visiting TCE sites receive quality service and accurate return preparation.

Volunteers are not to refer a client to a specific paid preparer if the volunteer assistor is unable to help the taxpayer. To prevent the endorsement of a particular paid preparer, the assistor may provide a list of local paid preparers to a client if the individual requires the assistance of a professional; and perform other relevant duties necessary to comply with the program requirements, program regulations, the Cooperative Agreement, and Section 163 of the Revenue Act of 1978. Any health, accident, and liability insurance for volunteers are the program sponsors responsibility exclusively.

Reasonable accommodations for persons with disabilities (volunteers/taxpayers) should be provided by TCE sponsoring organizations in cooperation with the IRS as noted under Section 504 of the Rehabilitation Act of 1973.

For those organizations that operate both TCE and VITA sites, a clear separation between the costs incurred and production for the TCE site operations must be strictly adhered to. The TCE and VITA programs are two separate programs with a different targeted audience and congressional intent for the program. Separate reports and records need to be kept to ensure that TCE grant funds are being expended solely for the purpose in assisting elderly taxpayers. For volunteers that serve in a dual capacity (volunteering for both programs), volunteer reimbursement expenses need to be appropriately allocated and separated between the two programs. The TCE site(s) must be clearly designated as TCE and publicized for service to the elderly. For more information on operating both a TCE and a VITA site, please contact the local IRS SPEC Territory Manager.

Management of Volunteers

1. Recruitment of Volunteers

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

- Volunteer Tax Assistors/Quality Reviewers
- Volunteer Tax Instructors
- Volunteer Coordinators/Administrators
- Volunteer screener (certified and non-certified)
- Volunteer recruitment/publicity specialist
- Volunteer training specialist
- Volunteer instructor

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- Volunteer equipment procurement coordinator
 - Volunteer computer specialist
 - Volunteer interpreter
 - Volunteer e-file transmitter

Position Descriptions for all of these volunteer positions can be found in Publication 1084, IRS Volunteer Site Coordinator's Handbook. Publication 1084 can be found on www.irs.gov. In recruiting volunteers for various positions please keep in mind some of the responsibilities that may be involved with particular positions when selecting an individual. For example:

- Volunteer Coordinators/Administrators are to provide administrative support for the program by acting as managers, program leaders, and publicity specialists, and by providing other services as needed.
- Volunteer Coordinators/Administrators who do NOT provide tax assistance to taxpayers do NOT need to receive tax law certification from the IRS.
- Volunteer Coordinators/Administrators must attend Site Coordinator Training.
- Volunteer Coordinators/Administrators must agree to respect the confidentiality of any information provided by the taxpayer and return information obtained as a result of or in connection with volunteer service.
- Volunteer Coordinators/Administrators are needed to manage the activities of volunteers and to provide administrative support for the program.
- Volunteer Coordinators/Administrators also may recruit volunteers and establish assistance sites; coordinate training and tax assistance schedules; assist with program publicity; maintain records and prepare reports for the IRS and the program sponsor; attend meetings at the IRS and conduct liaison work with the IRS; perform related clerical and secretarial duties; and perform other activities identified by the program sponsor as agreed to in the Cooperative Agreement.
- Volunteer Coordinators/Administrators may sign agreements and certifications such as the Property Loan Agreement (on IRS loaned equipment) and the IRS SPEC Annual Property Certification (for e-file participation).
- Volunteers are not to prepare returns or make tax law determinations for topics for which they are not trained. If your volunteers prepare returns beyond the scope of the IRS training, the program sponsor is responsible for certifying the volunteer is competent to prepare the tax return. IRS will not assume responsibility for volunteers preparing returns above their level of certification. Also, volunteers preparing returns above their level of certification may not be protected under the "Volunteer Protection Act."

2. Volunteer Training, Testing, and Certification

As a program sponsor, you are responsible for recruiting, developing, and managing a network of volunteers to accomplish your program objectives and goals. At a minimum, volunteers must be trained to serve as site coordinators, screeners (those that answer tax law questions), and tax return preparers and to conduct quality reviews of returns prepared by volunteer return preparers.

The IRS SPEC Territory Manager is the point of contact for specific information and training support. Their contact information will be provided to you when your organization is accepted into the TCE Program. The IRS will provide train-the-trainer sessions for the TCE sponsors. The sponsors will then be responsible for training the volunteers participating in the program.

All individuals—including IRS employees participating in the TCE Programs—who answer tax law questions, instruct tax law, prepare or correct tax returns, and conduct quality reviews of completed tax returns must be certified. A certified volunteer is an individual who successfully completes the required training for the scope of returns they prepare and passes the IRS certification test with a score of 80% or higher. Each volunteer must be certified annually. For information about the certification levels and courses of study visit the Partner and Volunteer Resource Center on www.irs.gov (keyword search: volunteer training). TCE volunteers cannot prepare tax returns, answer technical questions or conduct quality reviews above their certification level (basic, intermediate, advanced, military, international). Volunteers assisting in roles that do not require tax law knowledge are not required to be certified. Each sponsor must develop a process and guidelines to ensure that tax returns beyond the certification level of their volunteers are not completed at their site. All TCE instructors and site quality reviewers must be certified, at a minimum at the intermediate level.

Volunteer training and certification is a critical component of the program. During the training process volunteers learn screening and interviewing techniques, gain an understanding of tax law and how it applies in each taxpayer's situation and the ability to use the tools available to prepare and file accurate tax returns.

The IRS' e-learning application, Link & Learn Taxes is the preferred method for volunteer training. It is available 24/7 on www.irs.gov and is designed for classroom, self-study and a combination of self-study and classroom training. The application contains the **Electronic Tax Software Practice Lab** which connects the students to the tax preparation software used at volunteer sites. The test and problems and exercises (Publication 4491-W) can also be completed using the Electronic Tax Software Practice Lab.

Another useful component of Link and Learn Taxes is the feedback and scoring feature of the application. Volunteers, instructors, and employees taking the Test/Retest (Form 6744) via Link and Learn Taxes will receive immediate feedback about the accuracy of their entries.

Site coordinator training is available through Link and Learn Taxes as well. Additional information about this training and the duties of this individual can be found in Publication 1084, Site Coordinator's Handbook. Sponsors/coordinators are encouraged to work with local IRS-SPEC tax consultants to determine the appropriate training environment and technical training guide (Link and Learn Taxes, Link and Learn Taxes on CD-ROM, or Publication 4491).

Completed by all Volunteers - due prior to site opening

Form 13615, *The Volunteer Standards of Conduct Agreement*, is a form that ALL volunteers (certified and non-certified) sign as a participant in the TCE program agreeing to the established standards of conduct. Volunteers may also sign certifying the date that the volunteer received certification, their score, the testing method taken and their level of training. Form 13615 must be signed by all volunteers regardless of the certification requirement before assisting at a site. This form must be maintained at the site and partner level throughout the filing season. Form 13615 can be found on www.irs.gov.

Due to IRS SPEC Territory Office - 3rd business day after end of each month

All partners/site coordinators are required to provide their local IRS SPEC Territory Office a list of all volunteers working at VITA/TCE sites, including their certified volunteers, the dates that the volunteers received certification, and their level of training. The preferred document for reporting the list of volunteers is Form 13206, *Volunteer Assistance Summary Report*. **Site coordinators have a responsibility to complete and send a list of any volunteer to their local IRS SPEC Territory offices by the 3rd business day after the end of each month.** The actual certifications are to be maintained at the site or partner level. Form 13206 is a listing of all volunteers who have taken the training and received certification, lists the volunteer's certification level, and lists if a volunteer worked at more than one site. The Form 13206 should be destroyed by the end of the filing season but no later than April 15th of each year. This form can be found on www.irs.gov.

Site Management

As a program sponsor, you are responsible for selecting, establishing, and managing tax assistance sites. The primary consideration you should use in choosing sites should be the existence of a large elderly population; the accessibility to this population; the location (consider locations where other TCE sites do not exist); and the availability of volunteers in that area. You must comply with the requirements of Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination based upon disability. Thus, non-discrimination on the basis of disability must be a significant consideration in site selections. You are responsible for monitoring volunteer compliance with program regulations requirements, Section 163 of the Revenue Act of 1978, the Cooperative Agreement, and compliance with applicable civil rights laws, and take corrective action with volunteers who do not comply; advise all volunteers that service is to be provided FREE OF CHARGE.

1. Site Establishment

You should choose sites where there will be little or no charge for use of space. Libraries, community centers, and schools are excellent examples of space that can be obtained at little or no cost to you. In instances where there is a charge for use of space, refer to the Management of Funds section of this handbook. The availability of a telephone for use by volunteers to obtain technical assistance from the IRS should be considered in your site selection. In addition, the availability of parking for your volunteers should be considered when selecting a site.

Due to IRS SPEC Territory Office no later than January 16th

You should establish sites and provide the IRS SPEC Territory Office with a list of site addresses and hours/days of assistance as soon as this information is known, but no later than January 16th. Form 13715, *Volunteer Site Information Sheet* can be used for this purpose. Form 13715 can be found on www.irs.gov. TCE sponsors should provide this list immediately to the IRS SPEC Territory Office when revisions have been made to the site addresses and hours/ days of assistance. The program sponsor is responsible for establishing a quality control process to regularly monitor the validity of their site information to ensure accurate information is reflected and any changes to the site information is provided expeditiously to the IRS SPEC Territory Office and as a process in which EFIN information is validated. The IRS toll-free telephone assistants must have access to the most current information in order to provide accurate site location information to taxpayer. You must indicate on the above list which sites, if any, have telephone answering facilities and indicate the telephone number on the list. You must also notate which of the sites offer electronic filing services. Again, any changes to this information should be reported to the IRS SPEC Territory Office immediately.

2. Site Supplies

Site supplies may be ordered via Form 2333V, *Volunteer Order Form*, which is available from the local IRS SPEC Territory Manager.

- Allow 3 to 4 weeks for delivery of forms and materials
- Standard supplies needed may include, but are not limited to: pens, paper, pencils, staplers, calculators, scissors, tape, paper clips, mailing envelopes, printer cartridges and other supplies that may be used by volunteers at a site
- Refer to Publication 1084, *Volunteer Site Coordinator's Handbook* for more examples of site supplies.
- *Partner Resource Package*, Publication 4396A, includes information related to major program components, copies of forms and publication you may need and a description of their use.

3. Site Records

As a program sponsor you should maintain site records of the types of assistance provided to taxpayers. The type of assistance that needs to be captured includes, but not limited to is:

- Number of individual Federal tax returns prepared (paper)
- Number of individual Federal tax returns prepared (e-file)
- Number of taxpayers assisted - all others (excludes return preparation)

In addition, each volunteer is responsible for completing reimbursement vouchers as directed by you the program sponsor. These vouchers should show their allowable expenses incurred in the program. The types of assistance information and the completed vouchers will then be consolidated and the data will be incorporated into the Form 8654, *TCE Semi-Annual/Annual Program Reports* submitted to the TCE Grant Program Office and when requesting financial payments through the Department of Health and Human Services (HHS) Payment Management System (PMS). See *Semi-Annual/Annual Report Requirements* section for more information on these reports.

The *Volunteer Site Coordinator's Handbook*, Publication 1084, provides guidelines to ensure that all sites operate in a consistent manner and includes steps to managing a model site, including special sections on quality tax preparation, service and site operation. This publication should be referenced.

4. E-filing of Returns

A valuable community service is performed when organizations and agencies band together to ensure all eligible taxpayers are aware of and take advantage of available free income tax assistance and electronic filing. E-filing of returns has many benefits for the taxpayer including; faster processing of the return, a greater accuracy rate, less correspondence with the IRS because of increased accuracy, and faster refunds compared to paper filers. It is the intention that all sponsoring organizations electronically file all eligible returns. It is a goal for the TCE program that sponsoring organizations electronically file at least sixty five percent of all returns completed for taxpayers aged 60+. If an organization does not meet the sixty-five percent elderly e-file goal, it will impact their consideration for a TCE grant during the subsequent year grant application period.

The IRS recognizes that each organization is at a different stage of instituting electronic filing into their tax assistance program and will offer the necessary guidance, assistance, and support along the way. You may be able to use your organization's existing computer equipment depending on whether it is compatible with the requirements of the tax preparation software. 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**.

IRS provides tax preparation software for its tax preparation sites free of charge. It is an expectation that grant recipients utilize this software for their TCE e-file program. 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. The license agreement for this software allows the installation on multiple computers at each site. See license agreement section within this publication. 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.

There are a number of important resources available to you regarding electronic filing information at volunteer sites. They include Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*; Revenue Procedure 2007-40; Publication 3112, *IRS e-file Application and Participation*; and Publication 3189, *Volunteer e-file Administration Guide*. These documents can be found on IRS' website (www.irs.gov) along with other important IRS e-file information.

a) Securing an Electronic Filing Identification Number (EFIN)

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

b) License Agreement

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

Additional Conditions to License Agreement

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

Exceptions to License Agreement

Exception One: Base site with ad-hoc visits - A site serves as a base site but offers free tax preparation to taxpayers in underserved communities on an ad-hoc basis.

Exception Two: One-day sites - A partner or coalition who operates a tax preparation site also offers free tax preparation services at a one or two day site.

Exception Three: One ERO with Multiple sites - One ERO with multiple sites transmits all returns from one computer and receives all acknowledgements.

c) FY 2012 Minimum Operating System Requirements for use of TaxWise Software

TaxWise (Desktop)	TaxWise Online (TWO)
800 MHz processor	800 MHz processor
Windows XP Professional, Windows XP Home Edition (with the latest service pack), Microsoft Windows Vista (32-bit operating systems only), or Windows 7	Windows XP Professional, Windows XP Home Edition (with the latest service pack), Microsoft Windows Vista (32-bit operating systems only), or Windows 7
512 MB or Ram	512 MB or Ram
1 GB of available hard drive space (per tax year)	
8X speed CD-Rom	
800 X 600 color monitor with 16-bit color video card	800 X 600 color monitor with 16-bit color video card
56K Internet connection (Internet access required)	High-speed Internet connection (DSL, cable modem, or T1/T3)
PCL6 compatible printer	PCL6 compatible printer
Microsoft Internet Explorer 7.0 (with latest service pack)	Microsoft Internet Explorer 7.0 (with latest service pack)
Adobe Reader (version 8.1 or higher)	Adobe Reader (version 8.1 or higher)
Ethernet network card (required for network installations only)	Mouse
.net 4.0 *	
	Required Browser Settings:
	Security Level: Medium
	JavaScript: Enabled
	Download files: Enabled

Note: Minimum requirements provide adequate performance for many users depending on computer configuration. While TaxWise may run on configurations with fewer resources, CCH does not guarantee performance or capability.

* .net 4.0 will be loaded during installation of the TaxWise software. During installation users will be directed to a link to download .net 4.0 if not already installed.

Strongly encourage any site planning to use TaxWise Online (TWO) to run the speed test link below, from each computer at the site:

<http://speedtest.taxwise.com>

If the results of the speed test indicate the communication speed is less than 800 kilobits per second, TWO may not be the best product choice for your site. Communication speed has direct impact on user's satisfaction with this product. Slow communication speeds represent slow response time. Slow response time could increase the amount of time required to prepare a return.

d) Computer Kiosk Service Delivery Model

Traditionally TCE provides return preparation services one-on-one to those that visit the site. SPEC has piloted an additional model where sites offered expanded services using computer kiosks. 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.

TCE 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.

TCE Site Benefits	Taxpayer Benefits
• Prepare and e-file more tax returns	• Access to online tax software
• Allows sites to more fully leverage its volunteers	• Assistance from volunteers as needed
• Target taxpayers who need one-on-one help	• Increased knowledge of how tax laws impact individual returns
• Reduce lines at peak times	• Reduced wait time for tax preparation)
• Increase options for taxpayers	• Expanded free tax help options
• Receive credit for returns filed	• Builds confidence to file without assistance

Funds from the TCE Grant can be used to support this 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 TCE model with the computer kiosk TCE model.

Consider adding this to your portfolio of services for the filing season.

5. Quality Control Requirements for Tax Assistance

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

The IRS identified ten practices to ensure taxpayers visiting volunteer sites receive quality service and accurate return preparation. These ten practices are called Quality Site Requirements (QSR) to ensure consistent operation of sites. Each taxpayer using the services offered through the TCE program should be confident they are receiving accurate return preparation and quality service. The Quality Site Requirements are designed to ensure consistent operational processes so that our mutual objectives are met in providing accurate return preparation and quality service. All volunteer tax preparation sites in the TCE program must adhere to these requirements. They are:

- **QSR - 1 – Volunteer Certification.** Volunteers who answer tax law questions, instruct (teach) tax law classes, prepare or correct tax returns and/or conduct quality reviews of completed tax returns must be certified in tax law. All VITA/TCE instructors and site quality reviewers must be certified, at a minimum, at the intermediate level. All instructors and site quality reviewers must be certified at a minimum at the Intermediate level or higher (based on the complexity of the return).
 - Volunteers should assist only with returns, supporting schedules and forms for which they have been trained and certified and refer taxpayers with difficult returns or returns presenting issues beyond the volunteer's certification level to a paid preparer. As a quality control measure, volunteer assistants will be provided with an IRS toll-free number in obtaining answers to technical questions. This telephone number can be found in the volunteer training materials or can be obtained from the IRS SPEC Territory Manager; however, it should not be provided to taxpayers

Volunteers must provide proof of certification prior to performing any tax law related duties. Volunteers must provide certification from Link and Learn Taxes, Form 13615, *Volunteer Agreement Standards of Conduct* or Form 13645, *Wallet Card*. Form 13615 can be found on www.irs.gov.

- **QSR - 2 – All sites must use an intake and interview process.** All VITA/TCE grant recipients must use Form 13614C, *Intake/Interview and Quality Review Sheet* for every return prepared. An electronic Form 13614-C, available through the TaxWise software interview module, may be used in lieu of the paper Form 13614-C. The process used will include an interview with the taxpayer while using an intake sheet to ensure the accurate information has been secured from the taxpayer. Form 13614C can be found on www.irs.gov. The intake and interview process should include:
 - Asking the taxpayer if they were uncertain about any responses;
 - Explaining to the taxpayer the tax preparation process and encouraging them to ask questions throughout the interview process; and
 - Asking probing questions to ensure that complete information is gathered.
- **QSR - 3 – All sites must use a quality review process, which includes a 100% review of all returns.** All returns must be quality reviewed and discussed with the taxpayer **prior to** the taxpayer leaving the site. All sites must use and complete Form 13614-C, Section C during the quality review process. The electronic Form 13614-C, Section C, available through Tax Wise software interview module, may be used in lieu of the paper Form 13614-C.

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

As a program sponsor, you should conduct quality reviews or site reviews of those sites affiliated with your volunteer organization. Volunteer site reviews help to ensure consistency of operations and accuracy of return preparation. The partnering organization should establish a schedule to visit the sites in their areas, using a standardized approach (frequency of review, conducting reviews, and performing follow-up reviews). Site Review Guidelines can be obtained through your SPEC Territory Office as well as Form 6729, *Site Review Sheet* which are required to be submitted to the IRS Territory Office within five business days after the review is conducted. A copy of Form 6729 can be found on www.irs.gov.

A quality review process at each site should contain the following critical components for an effective and thorough quality review of the tax returns:

- The taxpayer should participate in the quality review process;
 - The quality reviewer is required to use a standardized checklist included within Form 13614C, *Intake/Interview & Quality Review Sheet*; and
 - The quality reviewer is required to use the available source documents to confirm the identity, income, expenses, and credits on the return.
- **QSR - 4 -- Reference Materials** - All sites must have one copy of the following reference materials available for use by volunteer return preparers and quality reviewers:
 - Publication 4012, *Volunteer Resource Guide*
 - Publication 17, *Your Federal Income Tax for Individuals*
 - Publication 3189, *Volunteer e-file Administration Guide*
 - Volunteer Tax Alerts – must be available at the site within 5 days of SPEC issuance.
 - **QSR - 5 -- Volunteer Agreement** - All volunteers (site coordinators, preparers, quality reviewers, greeters, client facilitators, etc.) must complete the Volunteer Standards of Conduct Training and certify to their adherence by signing Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a site. Form 13615 must be signed and dated by the site coordinator, sponsoring partner, instructor, or IRS contact verifying the volunteer has completed the required Volunteer Standards of Conduct training, and have validated the volunteers identity.
 - **QSR - 6 -- Timely Filing** - All sites must have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner. Timely filed or delivery of returns must include:
 - Retrieving e-file acknowledgements timely (preferred within 48 hours of transmission);
 - Promptly working e-file rejects that can be corrected by the volunteer;
 - Timely notifying taxpayers (within 24 hours) if rejects cannot be corrected;
 - Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns); and
 - Promptly notifying taxpayers if any other problems are identified with return processing;

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- **QSR - 7 – Title VI of the Civil Rights Act of 1964 information must be displayed at the site or provided to the taxpayer.** Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer, even if a return is not completed. This information may either be displayed at the site by posting Publication 4053, *Your Civil Rights are Protected*, or by providing the taxpayer with Publication 730, *Important Tax Records*, envelope (or partner-developed envelope) or Publication 4481, *Your Civil Rights are Protected*, stuffer. These documents can be found on www.irs.gov. In addition, 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.

Under no circumstances shall the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. No one shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of: race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury - Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age, in programs or activities conducted (e.g., TCE, VITA) by the Department of Treasury - IRS may submit file a complaint by emailing www.eeo.external.civil.rights@irs.gov, by telephone at (202) 927-0180 or through mail at the following address:

Internal Revenue Service
Attn: Civil Rights Division
1111 Constitution Avenue, NW
Washington, DC 20221-0001

- **QSR - 8 -- The correct Site Identification Number (SIDN) is shown on all returns prepared.** It is critical that the correct Site Identification Number (SIDN) must be included on ALL returns prepared by VITA/TCE sites. E-file administrators should set up computer defaults to ensure the correct SIDN automatically appears on the tax return. Refer to Publication 3189, *Volunteer e-file Administration Guide*, for information on setting defaults.
- **QSR - 9 -- The correct Electronic Filing Identification Number (EFIN) is used.** The correct EFIN must be used on every return prepared. Form 8633, *Application to Participate in the IRS e-file Program*, must be completed to obtain an EFIN for a site. A separate EFIN must be requested for each physical location. E-file administrators should set up computer defaults to ensure the correct EFIN automatically appears on the tax return. Please refer to Publication 3189, *Volunteer e-file Administrator Guide*, for further EFIN procedures.
- **QSR - 10 -- Privacy, confidentiality, and security guidelines must be followed.** The IRS sponsors the TCE Program to provide free tax return preparation for elderly taxpayers. Details governing the operation of this program are covered throughout this application; however, there is one principle that echoes a cornerstone of the IRS, ensuring that public trust is protected and confidentiality is guaranteed. Taxpayers utilizing volunteer program services provide personal information to the volunteers, such as names, addresses, social security numbers, birth dates, and bank account information. Therefore, volunteers must keep the information confidential and protect it from unauthorized individuals and misuse.

In an ongoing effort to provide guidance to our partners, the SPEC Organization of the IRS has developed Publication 4299, *Privacy and Confidentiality - A Public Trust*. Upon selection for the TCE Program your organization will be provided with a copy of this document which incorporates the key principles necessary to ensure taxpayer information is kept private and confidential. Publication 4299 outlines your responsibilities as a program sponsor and for educating your volunteers to ensure taxpayer information is always protected. It is important that this information be communicated with all of your volunteers. You will be asked to sign a Form 13533, *Sponsor Agreement* if you are awarded TCE funds. By signing you acknowledge receipt and understanding of your responsibilities for protecting taxpayer information and observing the electronic filing license agreement and then submit the Sponsor Agreement to the TCE Grant Program Office at the address listed at the beginning of this publication.

You must take all reasonable steps necessary to ensure that information provided by taxpayers remains confidential, and inform volunteers that the provisions of Title 18, United States Code, Section 1905, relating to disclosure of tax information, applies to volunteers just as if they were employees of the United States. Title 18 states: Whoever, being an officer or employee of the United States or of any department or agency thereof, any person acting on behalf of the Federal Housing Finance Agency, or agent of the Department of Justice as defined in the Antitrust Civil Process Act (15 USC 1311-1314), or being an employee of a private sector organization who is or was assigned to an agency under chapter 37 of title 5, publishes, divulges, discloses, or makes known in any manner or to any extent not authorized by law any information coming to him in the course of his employment or official duties or by reason of any examination or investigation made by, or return, report or record made to or filed with, such department or agency or officer or employee thereof, which information concerns or relates to the trade secrets, processes, operations, style of work, or apparatus, or to the identity, confidential statistical data, amount or source of any income, profits, losses, or expenditures of any person, firm, partnership, corporation,

or association; or permits any income return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law; shall be fined under this title, or imprisoned not more than one year, or both; and shall be removed from office or employment. particulars thereof to be seen or examined by any person except as provided by law; shall be fined under this title, or imprisoned not more than one year, or both; and shall be removed from office or employment.

Additional information on the Quality Site Requirements is located in Publication 1084, IRS Volunteer Coordinator's Handbook, at www.irs.gov.

6. Publicity

You are responsible for publicizing the TCE Program so that information about it also reaches the elderly, which is defined as taxpayers age 60 years or older. Plans for publicity should be made well in advance of the dates assistance is to be offered. All publicity must mention that tax assistance is offered FREE of charge to those taxpayers 60 years of age or older. See Publication 1084, IRS Volunteer Site Coordinator's Handbook for more information on publicity and marketing; including draft copies of news releases that you can utilize for recruiting volunteers or advertising site availability. Publication 1084 can be found on www.irs.gov.

Management of Funds

1. Financial Reporting Requirements

Once a grant is awarded, and all appropriate documents are signed by the IRS Director, Stakeholder Partnerships, Education and Communication (SPEC), Wage and Investment Division, and the responsible official for the sponsoring organization, a request will be sent to the Department of Health and Human Services, Division of Payment Management (DPM) to establish electronic access to funds. This process generally takes 3-4 weeks.

- a. You must maintain advances of Federal grant funds in interest-bearing accounts of a bank with Federal Deposit Insurance Corporation (FDIC) insurance coverage and the balance exceeding the FDIC coverage must be collaterally secured unless:
 - i. you receive less than \$120,000.00 in federal awards per year; or
 - ii. the best reasonably available interest-bearing account would not be expected to earn interest in excess of \$250.00 per year on Federal cash balances; or the depository would require an average or minimum balance so high that an interest-bearing account would not be feasible, given the sponsor's expected federal and nonfederal cash resources.
- b. You shall promptly, but at least annually remit to the Department of Health and Human Services any interest earned on advances of Federal grant funds. However, you may keep interest earned of \$250.00 or less on all advances of Federal grant funds per fiscal year.
- c. Any changes to the above procedures must be approved in writing by the IRS Grant Program Office.
- d. Consistent with the national goal of expanding the opportunities for minority business enterprises, sponsors are encouraged to use minority banks.
- e. No more than 30 percent of the grant funds awarded may be expended for administrative expenses. All proposed administrative costs must be shown on the appropriate lines of Form 8653, *TCE Program Application Plan*.
- f. Unexpended grant amounts must be returned to the Internal Revenue Service. (Refer to Publication 4883, *Grant Programs Resource Guide* for more information). Improper expenditure of grant funds will result in a debt to the Federal government.
- g. During the program period, you are required to submit Semi-Annual, Annual and Final Narrative reports to give us specific information about the methods and procedures used to implement your program. Refer to Semi- Annual/ Annual Report Requirements section of this publication for more information.
- h. The expenses shown under the Allowable/Unallowable Expenses section of this publication are allowable costs provided they are ordinary and necessary and, in total, do not exceed the amount of the total award specified in the Cooperative Agreement. Changes to the budget activities between categories may be made without pre-approval when a change is 10% or less of the total award. Approval of changes greater than 10% must be requested in advance in writing and approval received before the change may be made. The maximum award amount does not change.
- i. Withdrawals. An application may be withdrawn at any time during the application process or prior to the time the grant money is awarded. If an accepted sponsor finds it necessary to withdraw from the TCE Program, the sponsor must return any unexpended monies received by the IRS in 15 days and submit a letter of withdrawal from the program. **ALL WITHDRAWALS MUST BE MADE IN WRITING.**

2. Allowable/Unallowable Expenses

Federal funds may be used for expenses or costs that would not have been incurred but for the TCE program. Expenses are only allowable if they are reasonable expenses or costs. Reimbursement should be for direct, reasonable and prudent expenses incurred as part of volunteer service or as part of the programs sponsor's overhead according to guidelines stated in the Cooperative Agreement. Indirect cost expenditures are not allowable.

Grant funds are used to reimburse volunteers for out-of-pocket expenses including transportation, meals and other expenses incurred by them in providing tax counseling assistance at locations convenient to the taxpayers. In addition to volunteer out-of-pocket expenses, funds may be used by the sponsoring organization for salaries, wages, and benefits of personnel that provide administrative or database support; or technical personnel responsible for providing support for electronic filing for the TCE program, (i.e. maintenance of equipment). The salaries, wages and benefits of these individuals may be paid under the grant for any time period that they spend their time working on TCE. Reimbursements may be made to volunteers for actual expenses incurred or stipends provided to volunteers. Either method is permitted and both stipends and actual reimbursements can be used by a grantee simultaneously as long as records are kept on both and the total is reported. Please note: Stipends must be designated on the expected out-of-pocket expenses, rather than the time engaged in volunteer service.

In addition, office or site supplies that are needed to aid the volunteers or taxpayers during tax assistance are allowable expenditures using grant funds as well as, printing and postage costs; installation of telephone lines necessary for offering electronic filing and/or to service a telephone answering site; internet connectivity charges to facilitate offering e-file services, rent, utilities, and custodial services when necessary; and costs for interpreter services. Organizations may include the cost of food provided for volunteers at TCE sites. It is an allowable expense as long as the purchase meets all OMB established criteria (necessary, reasonable, allocable, and allowable). It must be 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.

Sponsors may use grant funds to purchase computer equipment (for example, computers and printers) for electronic filing purposes with a unit cost not to exceed \$1,000. Note: If the sponsoring organization is not accepted into the TCE program for future awards please refer to 2 CFR Part 230 (OMB Circular A-122) for computer acquisition and disposition guidance on equipment purchased using federal grant funds.

Such allowable expenses included are in the following table:

Allowable Expenses	Unallowable Expense
Salaries, wages, and benefits of clerical, administrative or technical personnel are allowable only for direct, reasonable and prudent expenses incurred as part of a volunteer's service or as part of the program sponsors overhead.	Costs associated with the preparation of TCE program application package
Office or site supplies	Tax Preparation & Transmission Software
Rent, utilities, and custodial services when additional and necessary for costs associated with space utilized for TCE tax preparation specifically.	Salaries, wages, and benefits of program sponsor executives or administrators
Miscellaneous services, such as printing, postage, insurance, or courier charges for delivering required documents and reports to the IRS	Supplies not needed for TCE program execution
Audit services	Purchase, construction, repair, or rehabilitation of any building or any portion thereof
Installation of telephone lines necessary to service a telephone answering site and/or to support e-file to provide the electronic transmission of returns. (Payments will only be provided for "Telephone Answering Site" lines installed and maintained to exclusively handle calls from the elderly regarding Federal tax inquiries, not for the organization's business lines)	Costs or expenses incurred which do not support or benefit the program, which are unnecessary in carrying out the program
Internet Connectivity Costs	Any Indirect Costs

Allowable Expenses (continued)	Unallowable Expense (continued)
Volunteer travel reimbursement costs to and from the site location	Entertainment Costs
Publicity and training directly related to the TCE program	Costs for installation of a "toll-free," "800" number
Travel Costs incurred for attending meetings or an orientation with IRS Territory Office	Any costs for hotel accommodations over the Federal government per diem rate for a particular location or when a sponsor conducts the meeting(s)
Cost of interpreter services for assisting hearing impaired taxpayer (if applicable)	Costs associated for items or services that fall outside of the grant cycle (before October 1st)
The sponsor may use grant funds to purchase items to recognize volunteers for their contributions to the TCE Program. Recognition items should not exceed \$10.00 per volunteer and should be reported on Form 8653 and Form 8654 as an administrative expense under "Supplies/Volunteer Recognition".	Postage to mail tax returns to IRS offices or state offices
Computers and printers (with a unit cost not to exceed \$1,000) can be purchased to support e-file using grant funds. Costs associated with computer repair of equipment used for tax preparation services are also allowable. These expenses must remain within your total grant amount and should be noted on line 17 of Form 8653 and line 21 of Form 8654 (discussed later in this publication).	Costs of goods or services for personal use by the program employees
E-file Supplies are allowable expenses. These supplies include printer cartridges and toner, cable locks, memory, network cards, and external media for backup of data.	Costs associated with refund anticipation loans

Multi-Year Grant

Multi-year grant opportunities are available for organizations that are interested and meet the criteria. Organizations submitting an application can elect, if they are interested, to be considered for a multi-year TCE grant. Consideration is limited to those applicants that meet all eligibility requirements. The TCE Grant is a one year grant covering the period October 1 through September 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 TCE 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 return production goals as agreed upon in the most recent program period.
 - c. Applicant demonstrates 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 should be indicated in three areas within the application package:
 - a) Check the multi-year box on the 14204, *TCE Application Checklist and Contact Sheet*;
 - b) Provide information within the proposed program plan (item 10) on the organization's growth plans (for 3 years) for increasing assistance provided in the elderly community; and
 - c) Project your organizations budget plan (item 16) that is anticipated during Years 2 and 3 of the multi-year award cycle so more elderly taxpayers receive assistance.

3. **Award Determination:** Eligible applicants that apply for a multi-year award and score 90% (90) 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 grant awards and available funds awarded to multi-year recipients.

The Form 9661, *Cooperative 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.

Continuation of Multi-Year Award

Applicants that received a multi-year award and the multi-year period section of the most recent cooperative 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.

Application Components Required for Continuation of Multi-Year Award	Required
1. Application for Federal Assistance, SF 424, block 2 showing “Continuation”	Yes
2. Confirmation of Non-Profit Eligibility	No
3. Background Narrative	No
4. Program Plan/Budget Plan Narrative	No
5. Form 8653, <i>TCE Application Plan</i>	Yes
6. Form 14204, <i>TCE Application Checklist and Contact Sheet</i>	No
7. Civil Right Narrative	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.

Completion and Submission of TCE Grant Application

Where and When to File

Applications should be submitted electronically through grants.gov. Grants.gov provides additional assurance that required entries are not left blank on the standard forms and provides receipt acknowledgement when the application is downloaded by the IRS.

1. Submission

To submit an application, go to **www.grants.gov** to apply through the Federal Grants website and search Tax Counseling for the Elderly. In order for your electronic application to be considered for the TCE Program it must be submitted no later than May 31st. (Note: If May 31st falls on a weekend, the Monday following the 5/31 date will be the deadline for application submission). For assistance or support with grants.gov call 800-518-4726 or email support@grants.gov.

2. Application Assembly

It is very important that the TCE Program application be assembled correctly and that it is submitted complete. Take the time to review the entire application package carefully to ensure all necessary information is provided. Be sure to complete the Form 14204, *TCE Application Checklist and Contact Sheet* (included in Appendix B) and review the checklist below to ensure you have all information present within your application. An improperly assembled or incomplete application may result in rejection of the application. 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. Requests for additional information is only made once. Applications that are missing numerous documents or content are not considered nor the applicant contacted for the additional documents.

Technical ranking occurs simultaneously with the 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 submission is complete.

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

a) Checklist

1. Form 14204, *TCE Application Checklist and Contact Sheet* (See Appendix B).
2. Background Narrative (Double spaced - prepared according to instructions).
3. A copy of the determination letter issued by the Internal Revenue Service recognizing your organization as nonprofit under Section 501 of the Internal Revenue Code of 1986. Note: If you are a church, a determination letter is required to apply for this grant. Also, if your organization is included as a subordinate in group exemption ruling, include the current official subordinate listing approved by the central organization.
4. If your organization is not required to file a Federal tax return, please submit a statement on your letterhead explaining why you are not required to file.
5. Proposed Program/Budget Plan (Double-spaced - prepared according to the instructions).
6. Form 8653, *Tax Counseling for the Elderly Application Plan*. (See Appendix B for blank & sample Form 8653).
7. Standard Form 424 (See Appendix A): Completed according to the instructions provided with the form and signed by an authorized representative of the organization. (Note the Catalog of Federal Domestic Assistance Number, Block #11, is 21.006 for TCE and all applicants must check "I Agree" in block 21 of the form certifying to all assurances and certifications provided in Appendix A, Exhibit 2).
8. Civil Rights Narrative (Prepared according to instructions)
9. Standard Form LLL, *Disclosure of Lobbying Activities* -if required (See Appendix A).
10. If applicable, a copy of your Single Audit.

b) Signatures

All documents requiring a signature must contain either an electronic signature or scanned copy of the original signature.

3. Withdrawals

An application may be withdrawn at any time during the application process or prior to the time the grant money is awarded. If an accepted sponsor finds it necessary to withdraw from the TCE Program, the sponsor must return any unexpended monies received to the IRS in 15 days and submit a letter of withdrawal from the program. All withdrawals must be made in writing.

4. Availability to the Public

Grant applications may be released in response to Freedom of Information Act (FOIA) requests. Please do not include any taxpayer information in the grant application.

Background Narrative

This section is designed to solicit information concerning your qualifications. Please provide specific responses to the requirements listed below. Keep your comments concise and relevant. Remember to double-space and begin each response by annotating the letter that corresponds to the appropriate requirement.

1. Describe your experience in coordinating volunteer programs. Include type and duration of service, target groups, and geographic areas covered.
2. Describe your experience in delivering services to the elderly. Include type of services provided, number of elderly reached, and geographic area covered.
3. Describe your ability to properly utilize and account for program funds. Include examples of experience in managing Federal grants, if any, and a description of the organization's existing accounting system and accounting support staff. Include copies of relevant internal procedures, and other pertinent information.
4. Provide background information on the quality of your management staff. List the titles and state the responsibilities and qualifications of the key personnel of your professional staff who will be involved with the TCE Program.
5. Describe the nature of your organization. Include a full explanation of your agency's affiliation with other organizations such as schools, governmental bodies, or other private charitable organizations, if such affiliations exist.
6. Describe your organizations past Federal tax return preparation experience (be specific).

Proposed Program/Budget Plan

The Proposed Program Plan is designed to solicit information concerning your proposed tax assistance program, and the methods and procedures you plan to use in implementing the program. **Be sure to type (double-spaced), and number your responses to correspond with appropriate requirement.**

You must also complete Form 8653 (*Application Plan*) and submit it along with your response to the statements below. See Appendix B for sample Form 8653 and blank copy for your use. The language used in your proposed program plan should not simply describe what has been done in the past or describe existing programs. Instead, you should indicate what type of assistance you plan to provide if a grant is awarded to your organization.

Question 10 (within program plan) and Question 16 (within budget plan) should ONLY be completed by those applying for the multi-year grant. You must meet the criteria to apply. See Multi-Year Grant section for more information.

Program Plan

1. Briefly describe your overall plans to implement this program and the steps that will be taken to ensure compliance with its rules and administrative guidelines. Describe what type of services will be provided at the sites for the elderly - be specific. Are the sites accessible to persons with disabilities?
2. Describe the methods and resources that will be used to recruit volunteer assistants/quality reviewers, instructors, and coordinators/administrators.
3. Describe plans to provide training for the volunteers. Include the length of the training, the audience and the level of each training class - basic, intermediate, advanced, etc.. All volunteer and site coordinator training plans must be reviewed and approved by the local IRS SPEC Territory Office. IRS will provide "train the trainer" sessions, but it is the responsibility of the program sponsor to train their own volunteers.
4. Describe plans for program and site publicity. How will the elderly be targeted?
5. Describe planned actions to ensure that the volunteers provide quality service to elderly taxpayers. You must describe planned on-site quality review procedures and periodic meetings you will hold to draw the attention of volunteers to problem areas. (Please refer to Quality Control Requirements section).
6. Indicate the steps that will be taken to ensure taxpayer privacy and to maintain the confidentiality of tax returns. (Please refer to Quality Control Requirements section).
7. Identify the geographic distribution of assistance and electronic filing sites and telephone answering sites. If plans include providing assistance in more than one state, list the anticipated number of sites for each state. Include in this description how many sites will be operated one time only during the period January 1 through April 15, and how many sites will be operated on a regular basis. Include any service that is planned for special populations, for example, interpreters for hearing-impaired taxpayers. Also include the hours of operation for your sites. Describe the validation and monitoring process that will be utilized to ensure that accurate site information is reflected in the information that is provided initially and through updates to the IRS.

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8. Explain internal procedures to be used to monitor and evaluate program activities to ensure that the program is being administered in accordance with the guidelines.
 9. Describe what process is used to ensure the sites will be located within large elderly populations and how the sites will be easily accessible for elderly taxpayers.
 10. **Multi-Year Grant Applicants ONLY** – If your organization receives a multi-year grant, describe your organizations growth plans for increasing the assistance provided in the elderly community so that more 60+ taxpayers are served. Be specific on your projected goals for the 3 year term of the grant (give data for each of the three years with percentages, number of taxpayers projecting to be served, number of sites planned etc). Are there any new plans in administering the TCE Program during Year 2 or Year 3? Are any activities or processes that are currently conducted being discontinued during Year 2 or Year 3?

Budget Plan

11. Estimate the amount needed for reimbursement to volunteers. Describe your plans for reimbursement to volunteers, describe the method you will use to reimburse volunteers, and state how frequently reimbursements will be made. For example, state whether volunteers will be reimbursed for the actual expenses they incur or whether stipends will be provided. If you are planning to provide stipends to your volunteers, indicate the amount of the stipend. Stipends must be designed to relieve the volunteer of expense documentation and should be estimated based on expected out-of-pocket expenses. **Stipends may not be based on the time the volunteer is expected to be engaged in volunteer service.** Note: Either method is permitted and both stipends and actual reimbursements can be used by a grantee simultaneously as long as records are kept on both and the total is placed under lines 1-3 of Form 8653, *TCE Application Plan*.
12. Describe the forms and vouchers you plan to use to record volunteer and other expenses; describe your accounting procedures; and describe your plans for audits and controls.
13. Describe your proposed plan and associated activities to provide electronic filing services to elderly taxpayers. Include the type of expenses that are anticipated, the estimated amounts, and how many returns you anticipate on e-filing. The total estimated cost of electronic filing should be stated on Line 17 of Form 8653. These expenses are not considered administrative expenses and they should not exceed the total grant amount.
14. Itemize and explain your anticipated program costs for all administrative expenses, including estimated costs for the volunteer recognition items. These costs cannot be more than 30% of the estimated program cost or line 15 of the Form 8653. Administrative costs should not include the cost of a trip(s) to the IRS Office.
15. Provide an estimate of travel expenses (including meals, lodging, taxi fares, etc.) that you anticipate in attending meeting(s) at the IRS. The IRS may conduct an orientation-type meeting to overview the expectations of the program or invite you to participate in other meetings. Additionally, the cost to travel to train-the-trainer sessions is reimbursable as long as your organization is granted a TCE award. If your organization attends one of these sessions and incurs expenses and is not granted an award, these expenses will not be reimbursed by the IRS. Cost of travel by commercial transportation must be economy fare, and discount rates (excursion and/or “super-saver” fares) should be used when applicable. Meals and lodging will be limited to the applicable government per diem rate in effect at that time. For estimating travel expenses include \$200 per day for meals and lodging and \$700.00 for round trip air fare if the territory office is not accessible by car. Note: The total estimated cost of travel to the IRS Office or to meetings arranged by the IRS should be reported on line 16 of Form 8653.
16. **Multi-Year Grant Applicants ONLY** – Provide your organization’s anticipated TCE budget for Year 2 and Year 3 of grant cycle if you are awarded a multi-year grant. If budget is planning to increase, explain in detail what changed.

Selection and Award of TCE Sponsors

Through the selection and award decision-making process, the IRS will seek to implement Congressional intent to enter into cooperative agreements with private or non-governmental public non-profit agencies and organizations, exempt under Section 501 of the Internal Revenue Code, which will provide training and technical assistance to volunteers who provide FREE tax counseling and assistance to elderly individuals in the preparation of their Federal income tax returns.

All applications will undergo a preliminary eligibility screening. Applications that do not meet all eligibility screening criteria will be eliminated from the award process. Applications that pass the eligibility screening will then be evaluated based on their technical merit, the appropriateness of funds sought for quantity and quality of services being offered and the reasonableness of administrative costs.

Evaluation Process

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

Evaluation Criteria

During the technical evaluation, each application will be awarded points in each of the evaluative criteria areas listed below based on the information contained in the application's background narrative and/or proposed program/budget plan. The criteria below reflect the maximum number of points that may be assigned in that category. In assigning numerical points, the IRS will evaluate the background narrative and program plan based on how it will assist in the accomplishment of the TCE Program objectives as stated in the "TCE Program Overview" section at the beginning of this publication. Organizations can receive a maximum of 100 points.

1. **Quality of Programs and Services for age 60 and over** (i.e., qualifications of employees, time devoted to the program, employee/volunteer training, publicity, hours of operation, site location convenient to target elderly taxpayers 60 years and above and ensure elderly taxpayers are given priority services). Only an organization whose tax assistance program will focus/serve elderly taxpayers will be eligible for the maximum number of points. (30 points);
2. **Geographic coverage and extent of coverage for age 60 and over** (i.e., the number of proposed assistance sites, number of volunteers, number of Federal income tax returns to be prepared and e-filed for elderly taxpayers, and other assistance to be provided) (20 points);
3. **Electronic Filing services for age 60 and over** (i.e., the proposed number of Federal income tax returns to be prepared and electronically filed for elderly taxpayers). Returning sponsors' prior year e-file volume will be reviewed and the maximum number of points will be awarded for organizations that exceed 65% e-file for taxpayers aged 60+. (20 points);
4. **Prior experience in Federal Tax Return Counseling and Tax Preparation** (10 points);
5. **Quality of Cooperative Agreement Administration and Internal Accounting Procedures** (i.e., experience in providing volunteer service and services to the elderly, organizational structure, experience in managing federal grant programs, reasonableness of proposed budget (70% of grants funds should be used for reimbursement expenses and 30% will be used for administrative expenses) and qualifications of the TCE management staff) (10 points); and
6. **Past performance of a returning sponsor** (i.e. timely submission and completeness of reports (quarterly, semi-annual, annual) and accomplishment of return production goal)) (10 points).

TCE Grant Program Office Evaluation

Concurrently with the technical evaluation, each application will undergo a secondary review by the TCE Grant Program Office. This evaluation will be based on the information contained in the applicant's background narrative and proposed program/budget plan. The secondary evaluation will include a general review of the entire application and program/budget plan to ensure that the applicant can meet the TCE Program requirements, and that the technical evaluation did not raise any significant concerns.

Measures of Success

TCE Grant recipient's measure of success will be the achievement of their return goal. The TCE Grant Program Office will establish the minimum return goal to be accomplished by the organizations and incorporate them into the cooperative agreements. Grant recipients are expected to become more efficient with the grant funds provided for their program and show incremental improvement in returns prepared each year.

Notification of Award Decisions

The TCE Grant Program Office will notify applicants of their acceptance or rejection of their grant application, as well as notifying those that did not qualify for the program. by email using the email address provided by your organization on Form 14204, *TCE Application Checklist and Contact Sheet*. The schedule for notification will be determined based on the Congressional appropriation of funding for the TCE Program, meaning if we are operating under a Continuing Resolution, applicant notification may be delayed pending approval of TCE funds. The TCE Program is categorized as a Discretionary Grant Program, therefore the decisions made by the IRS whether to make or not make an award based on the programmatic or technical content of an application are not subject to appeal. The names, addresses, and telephone numbers of an IRS contact person will be provided to the grant recipients after the Cooperative Agreement is enacted, meaning signed and agreed upon by both the IRS and sponsoring organization.

1. What Happens After I'm Awarded

The IRS will send notification to individual award recipients. Awarded applicants receive a package including the cooperative agreement and other documents for acceptance of the grant. This package is sent to the email address indicated on the Form 14204, *TCE Application Checklist and Contact Sheet*. 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., Form 8653, program plan and/or budget plan narrative.

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 Tax Analyst assigned your file. It may or may not be the individual assigned the application before award. Your organization is assigned a tax analyst 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 9661, *Cooperative Agreement*, must be signed by an authorized representative with authority to enter into a binding agreement on behalf of the organization.
- Program Plan and Budget Plan narratives 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.
- Financial plan information, such as the Form 8653, when all funds requested are not awarded.
- Contact sheet listing 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 TCE or VITA 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.

2. Grant Programs Resource Guide, Publication 4883

For more information on the requirements of the program after the grant is awarded see Publication 4883, *Grant Programs Resource Guide*, which can be downloaded from our website at:

www.irs.gov/individuals/article/0,,id=109754,00.html. This resource guide was developed and will be maintained to provide guidance to recipients of the Tax Counseling for the Elderly (TCE) and/or Volunteer Income Tax Assistance (VITA) Grant. The TCE and VITA grant programs are administered by the Grant Program Office within the Wage and Investment, Stakeholder Partnerships, Education, and Communication (SPEC) organization. This resource guide supplements information provided in Publication 1101, Tax Counseling for the Elderly (TCE) Application Package and Guidelines for Managing a TCE Program, and Publication 4671, Volunteer Income Tax Assistance Program Overview and Application Package. It should be used as a reference tool for all TCE and VITA grant recipients and by prospective applicants when directed to do so as a resource in understanding the requirements of the two grant programs.

3. What Happens if I'm Not Awarded

The IRS will email a letter 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.

Timetable

A Cooperative Agreement remains in effect for one fiscal year. Even if a multi-year grant is awarded, a new cooperative agreement would be enacted for Year 2 and 3 of the grant cycle. The Cooperative Agreement expires annually on September 30 unless a sponsoring organization withdraws from the TCE Program or the IRS terminates the Cooperative Agreement. Cooperative Agreements include:

1. the roles and responsibilities to be performed by the IRS, and by the program sponsor,
2. the maximum amount of the award available to the program sponsor,
3. the services to be provided for each geographical area, and
4. other requirements as specified in the application package, Publication 1101.

The requirement of Section 163 of the Revenue Act of 1978 shall be considered to be incorporated into all Cooperative Agreements between the IRS and program sponsors. Sixty-five percent of tax return preparation assistance should be provided to elderly taxpayers during the usual period for filing Federal income tax returns, which is from January 1 to April 15 each year. However, the program activities required to ensure that elderly taxpayers receive efficient and quality tax assistance can be conducted year-round.

NOTE: A Cooperative Agreement period may change if the sponsor withdraws from the TCE Program or if the IRS terminates the sponsor's cooperative agreement. The necessity for renegotiation, suspension, or termination of a Cooperative Agreement will be determined solely by the Internal Revenue Service and will not be subject to appeal.

Freedom of Information Act

As with many IRS programs, the TCE 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.

Appendixes

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Appendix A - Federal Grant Certifications

Exhibit 1: Form 424, Application for Federal Assistance - page 1

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

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

Appendix A - Federal Grant Certifications

Exhibit 1: Form 424, Application for Federal Assistance - page 2

Application for Federal Assistance SF-424				
9. Type of Applicant 1: Select Applicant Type: <input type="text"/>				
Type of Applicant 2: Select Applicant Type: <input type="text"/>				
Type of Applicant 3: Select Applicant Type: <input type="text"/>				
* Other (specify): <input type="text"/>				
* 10. Name of Federal Agency: <input type="text"/>				
11. Catalog of Federal Domestic Assistance Number: <input type="text"/>				
CFDA Title: <input type="text"/>				
* 12. Funding Opportunity Number: <input type="text"/>				
* Title: <input type="text"/>				
13. Competition Identification Number: <input type="text"/>				
Title: <input type="text"/>				
14. Areas Affected by Project (Cities, Counties, States, etc.): <input type="text"/>				
		<input type="button" value="Add Attachment"/>	<input type="button" value="Delete Attachment"/>	<input type="button" value="View Attachment"/>
* 15. Descriptive Title of Applicant's Project: <input type="text"/>				
Attach supporting documents as specified in agency instructions.				
<input type="button" value="Add Attachments"/>		<input type="button" value="Delete Attachments"/>	<input type="button" value="View Attachments"/>	

Appendix A - Federal Grant Certifications

Exhibit 1: Form 424, Application for Federal Assistance - page 3

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

Appendix A - Federal Grant Certifications

Exhibit 1: Form 424, Application for Federal Assistance - instructions

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.	Type of Submission: (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.	Name Of Federal Agency: (Required) Enter the name of the federal agency from which assistance is being requested with this application.
		11.	Catalog Of Federal Domestic Assistance Number/Title: Enter the Catalog of Federal Domestic Assistance number and title of the program under which assistance is requested, as found in the program announcement, if applicable.
2.	Type of Application: (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.	Funding Opportunity Number/Title: (Required) Enter the Funding Opportunity Number and title of the opportunity under which assistance is requested, as found in the program announcement.
		13.	Competition Identification Number/Title: Enter the competition identification number and title of the competition under which assistance is requested, if applicable.
		14.	Areas Affected By Project: 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.	Date Received: Leave this field blank. This date will be assigned by the Federal agency.	15.	Descriptive Title of Applicant's Project: (Required) Enter a brief descriptive title of the project. If appropriate, attach a map showing project location (e.g., construction or real property projects). For pre-applications, attach a summary description of the project.
4.	Applicant Identifier: Enter the entity identifier assigned by the Federal agency, if any, or the applicant's control number if applicable.		
5a.	Federal Entity Identifier: Enter the number assigned to your organization by the federal agency, if any.	16.	Congressional Districts Of: 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 5 th 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.	Federal Award Identifier: For new applications leave blank. For a continuation or revision to an existing award, enter the previously assigned federal award identifier number. If a changed/corrected application, enter the federal identifier in accordance with agency instructions.		
6.	Date Received by State: Leave this field blank. This date will be assigned by the state, if applicable.		
7.	State Application Identifier: Leave this field blank. This identifier will be assigned by the state, if applicable.		
8.	Applicant Information: Enter the following in accordance with agency instructions:		
	a. Legal Name: (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 www.Grants.gov .	17.	Proposed Project Start and End Dates: (Required) Enter the proposed start date and end date of the project.
	b. Employer/Taxpayer Number (EIN/TIN): (Required) Enter the employer or taxpayer identification number (EIN or TIN) as assigned by the Internal Revenue Service. If your organization is not in the US, enter 44-4444444.	18.	Estimated Funding: (Required) Enter the amount requested, or to be contributed during the first funding/budget period by each contributor. Value of in-kind contributions should be included on appropriate lines, as applicable. If the action will result in a dollar change to an existing award, indicate only the amount of the change. For decreases, enclose the amounts in parentheses.
	c. Organizational DUNS: (Required) Enter the organization's DUNS or DUNS+4 number received from Dun and Bradstreet. Information on obtaining a DUNS number may be obtained by visiting www.Grants.gov .	19.	Is Application Subject to Review by State Under Executive Order 12372 Process? (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.
	d. Address: 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.	Is the Applicant Delinquent on any Federal Debt? (Required) Select the appropriate box. This question applies to the applicant organization, not the person who signs as the authorized representative. Categories of 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 - Federal Grant Certifications

Exhibit 1: Form 424, Application for Federal Assistance - instructions page 2

	<p>e. Organizational Unit: Enter the name of the primary organizational unit, department or division that will undertake the assistance activity.</p>	21.	<p>Authorized Representative: 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>f. Name and contact information of person to be contacted on matters involving this application: 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"> A. State Government B. County Government C. City or Township Government D. Special District Government E. Regional Organization F. U.S. Territory or Possession G. Independent School District H. Public/State Controlled Institution of Higher Education I. Indian/Native American Tribal Government (Federally Recognized) J. Indian/Native American Tribal Government (Other than Federally Recognized) K. Indian/Native American Tribally Designated Organization L. Public/Indian Housing Authority </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> M. Nonprofit N. Private Institution of Higher Education O. Individual P. For-Profit Organization (Other than Small Business) Q. Small Business R. Hispanic-serving Institution S. Historically Black Colleges and Universities (HBCUs) T. Tribally Controlled Colleges and Universities (TCCUs) U. Alaska Native and Native Hawaiian Serving Institutions V. Non-US Entity W. Other (specify) </td> </tr> </table>	<ul style="list-style-type: none"> A. State Government B. County Government C. City or Township Government D. Special District Government E. Regional Organization F. U.S. Territory or Possession G. Independent School District H. Public/State Controlled Institution of Higher Education I. Indian/Native American Tribal Government (Federally Recognized) J. Indian/Native American Tribal Government (Other than Federally Recognized) K. Indian/Native American Tribally Designated Organization L. Public/Indian Housing Authority 	<ul style="list-style-type: none"> M. Nonprofit N. Private Institution of Higher Education O. Individual P. For-Profit Organization (Other than Small Business) Q. Small Business R. Hispanic-serving Institution S. Historically Black Colleges and Universities (HBCUs) T. Tribally Controlled Colleges and Universities (TCCUs) U. Alaska Native and Native Hawaiian Serving Institutions V. Non-US Entity W. Other (specify) 		
<ul style="list-style-type: none"> A. State Government B. County Government C. City or Township Government D. Special District Government E. Regional Organization F. U.S. Territory or Possession G. Independent School District H. Public/State Controlled Institution of Higher Education I. Indian/Native American Tribal Government (Federally Recognized) J. Indian/Native American Tribal Government (Other than Federally Recognized) K. Indian/Native American Tribally Designated Organization L. Public/Indian Housing Authority 	<ul style="list-style-type: none"> M. Nonprofit N. Private Institution of Higher Education O. Individual P. For-Profit Organization (Other than Small Business) Q. Small Business R. Hispanic-serving Institution S. Historically Black Colleges and Universities (HBCUs) T. Tribally Controlled Colleges and Universities (TCCUs) U. Alaska Native and Native Hawaiian Serving Institutions V. Non-US Entity W. Other (specify) 				

Appendix A - Federal Grant Certifications

Exhibit 2: List of Assurances and Certifications - page 1

By checking "I Agree" in Block 21 on 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:

- 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.
- 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.
- 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.
- Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
- 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).
- 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.
- 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.
- 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.
- 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.
- 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.
- 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 Section 176(c) of the Clean Air Act (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).
- 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.
- 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.).
- 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.
- 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.
- 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.
- 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."
- 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:

- 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;
- 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
- 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;

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

- The prospective primary participant (the Applicant) certifies to the best of its knowledge and belief, that it and its principals:
 - are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 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;
 - 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
 - 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.

Appendix A - Federal Grant Certifications

Exhibit 2: List of Assurances and Certifications - page 2

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, record information specific to the conviction and submit it with your application through Grants.gov as an attachment.

Appendix A - Federal Grant Certifications

Exhibit 3: Standard Form LLL, Disclosure of Lobbying Activities page 2

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 - TCE Application Forms & Samples

Exhibit 1: Form 14204, TCE Application Checksheet and Contact Sheet

Form 14204 (Rev. May 2012)	Tax Counseling for the Elderly (TCE) Program Application Checklist and Contact Sheet	OMB Number 1545-2222
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CONTACT INFORMATION

Name of Organization:

Address of Organization:

Telephone:

Fax:

Point of Contact (POC) and title:

Email Address for POC:

ADMINISTRATIVE INFORMATION

Does your organization have a valid DUNS number? Yes No

Has your organization registered or renewed your registration this year with the Central Contractor Registry?

(Note: Organizations must renew their registration once a year in order to maintain active status)

Yes No

Is your organization interested in applying for a multi-year grant? Yes No

If so, have you checked the criteria under the Multi-Year Grant Opportunities section of Publication 1101 to determine if your organization is eligible to apply?

Yes No

APPLICATION CHECKLIST AND ASSEMBLY

All documents requiring a signature must contain either an electronic signature or scanned copy of the original signature. Make sure you double check that you have all documents and information required. 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 submission is complete.

Checklist:

- 1. Form 14204, TCE Application Checklist & Contact Sheet (this sheet)
- 2. Background Narrative
- 3. Nonprofit Status Determination letter issued by the Internal Revenue Service
- 4. Organizational letter if your organization is not required to file a Federal tax return
- 5. Proposed Program/Budget Plan
- 6. Form 8653 - TCE Application Plan
- 7. Standard Form 424, Application for Federal Assistance
- 8. Civil Rights Narrative
- 9. Standard Form LLL, Disclosure of Lobbying Activities (if required)
- 10. If applicable, a copy of your Single Audit

Application Due Date: May 31st

(Note: If May 31st falls on a weekend, the Monday following the 5/31 date will be the deadline for application submission)

IRS Volunteer Income Tax Preparation and Outreach Programs Privacy and Paperwork Reduction Act Notice Privacy and Paperwork Reduction Act Notice - The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-2222. The time estimated for participation is 10 minutes. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Appendix B - TCE Application Forms & Samples

Exhibit 2: Form 8653, TCE Application Plan (Sample)

Form 8653 (Rev. 5-2012)	Department of the Treasury — Internal Revenue Service Tax Counseling for the Elderly Program Application Plan		OMB No. 1545-2222 TCE
Reimbursement Expenses	(a) Numbers	(b) Cost	
1. To Volunteer tax assistants/quality reviewers	20	1,000	
2. To Volunteer tax instructors			
3. To Volunteer coordinators/administrators	2	800	
4. TOTAL (ADD 1-3)	22	1,800	
Administrative Expenses			
5. Salaries/benefits (Clerical, Administrative or Technical staff only)		200	
6. Supplies/Volunteer Recognition—For TCE Program		75	
7. Rent/utilities/custodial services—When additional and necessary for TCE Program			
8. Auditing			
9. Daily site operations travel (travel to monitor TCE sites)		300	
10. Program publicity development		50	
11. Interpreter Services			
12. Telephone installation (No 800 or WATTS Lines) or Internet connectivity costs			
13. Postage		75	
14. Total administrative expenses (ADD lines 5 through 13, column (b)). This figure should not be more than 30% of line 15		700	
15. Estimated program cost (ADD lines 4 and 14, column (b))		2,500	
16. Estimated cost of travel to IRS Office/IRS Training		200	
17. Estimated cost of Electronic Filing Supplies/Services		500	
18. Total estimated program cost (ADD lines 15, 16, and 17 column (b))		3,200	
Other Information			
19. Number of individual Federal tax returns you expect to prepare	60 + Taxpayers	Other Taxpayers	
a. Paper Federal returns	100	10	
b. Electronically filed Federal returns	900	30	
c. Total of 19a and 19b	1,000	40	
20. Number of other taxpayers 60+ you plan to assist not included in Lines 19a through 19c above.	100		
21. Number of tax preparation sites planned			
a. e-file sites	7		
b. Combination sites	1		
c. Total of 21a and 21b	8		
Signature of responsible office	Date		

Appendix B - TCE Application Forms & Samples

Exhibit 3: Form 8653, TCE Application Plan - page 1

Form 8653 (Rev. 5-2012)	Department of the Treasury — Internal Revenue Service Tax Counseling for the Elderly Program Application Plan		OMB No. 1545-2222 TCE
Reimbursement Expenses	(a) Numbers	(b) Cost	
1. To Volunteer tax assistants/quality reviewers			
2. To Volunteer tax instructors			
3. To Volunteer coordinators/administrators			
4. TOTAL (ADD 1-3)			
Administrative Expenses			
5. Salaries/benefits (Clerical, Administrative or Technical staff only)			
6. Supplies/Volunteer Recognition—For TCE Program			
7. Rent/utilities/custodial services—When additional and necessary for TCE Program			
8. Auditing			
9. Daily site operations travel (travel to monitor TCE sites)			
10. Program publicity development			
11. Interpreter Services			
12. Telephone installation (No 800 or WATTS Lines) or Internet connectivity costs			
13. Postage			
14. Total administrative expenses (ADD lines 5 through 13, column (b)). This figure should not be more than 30% of line 15			
15. Estimated program cost (ADD lines 4 and 14, column (b))			
16. Estimated cost of travel to IRS Office/IRS Training			
17. Estimated cost of Electronic Filing Supplies/Services			
18. Total estimated program cost (ADD lines 15, 16, and 17 column (b))			
Other Information			
19. Number of individual Federal tax returns you expect to prepare	60 + Taxpayers	Other Taxpayers	
a. Paper Federal returns			
b. Electronically filed Federal returns			
c. Total of 19a and 19b			
20. Number of other taxpayers 60+ you plan to assist not included in Lines 19a through 19c above.			
21. Number of tax preparation sites planned			
a. e-file sites			
b. Combination sites			
c. Total of 21a and 21b			
Signature of responsible office	Date		

Appendix B - TCE Application Forms & Samples

Exhibit 3: Form 8653, TCE Application Plan - page 2

Instructions

- Lines 1–3.** Enter the number of volunteer tax assistants/quality reviewers on line 1(a), the number of volunteer tax instructors on line 2(a), the number of volunteer coordinators/administrators on line 3(a). DO NOT count any volunteer twice, even if he/she serves in two or more capacities.
Enter the estimated amount of reimbursement for tax assistants/quality reviewers, instructors and coordinators/administrators on the appropriate line in column (b). *DO NOT* include expenses for any volunteer twice (*i.e., if an individual serves as a volunteer coordinator as well as a tax assistant all of his/her expenses should be estimated on line 3, only*). Include reimbursements made to volunteers for actual expenses incurred or stipends provided to volunteers. Either method is permitted and both stipends and actual reimbursements can be used by a grantee simultaneously as long as records are kept on both and the total is placed under lines 1-3. Please note: Stipends must be designated on expected out-of-pocket expenses not on time engaged in volunteer service.
- Line 4.** Total lines 1-3 in the Numbers Column and the Cost Column.
- Line 5.** Enter the number of clerical, administrative or technical staff you will pay in the Numbers Column and the dollar amount in the Cost Column.
- Line 6.** Supplies include pencils, pens, paper, postage, etc. These are supplies for the TCE Program other than those directly attributable for e-file. Also recognition items not to exceed \$10 may be purchased to recognize your volunteers.
- Line 7.** Enter the rent, utilities and/or custodial services costs for the TCE Program.
- Line 8.** Enter the cost of audit services for the TCE Program.
- Line 9.** Enter travel of program sponsors or expenses incurred by program administrators or coordinators who are paid staff to monitor sites.
- Line 10.** Enter the estimated cost for the development of publicity (*i.e., public service announcements, posters, brochures*) and other publicity materials.
- Line 11.** Enter the estimated cost for Interpreter Services.
- Line 12.** Enter the estimated cost of installing temporary telephone lines at “telephone answering sites or Internet connectivity costs to provide e-file service.”
- Line 13.** Enter the estimated cost for all postage, including postage needed for the fulfillment of orders for program materials.
- Line 14.** Total the administrative expenses (add lines 5-13 in the Cost Column (b)). This figure should not be more than 30% of line 15.
- Line 15.** Enter the program cost by adding lines 4 and 14 in the Cost Column (b). Do not include the orientation meeting in the program cost.
- Line 16.** Enter the costs projected for attending a meeting at the IRS Office or with IRS personnel. Include travel expenses for attendance at train-the-trainer tax law, Site Coordinator, or an Orientation type training. Do not include expenses for daily site operation travel, this is captured on line 9. Provide lodging receipts, taxi receipts, air fare, meals and incidental expenses, gas receipts, etc.
- Line 17.** Cost for diskettes, paper, printer cartridges, toner, cable locks, memory, network cards, external media, and anything else directly attributable to e-file expenses. Computers and printers (with a unit cost not to exceed \$1,000) can be purchased to support e-file using grant funds. You may also include costs associated with computer repair of equipment used for tax preparation services.
- Line 18.** Enter the total estimated program costs (add lines 15, 16 and 17 in the Cost Column (b)).
- Lines 19 a–c.** List the number of individual Federal returns you expect to prepare for taxpayers 60+ and all other taxpayers in appropriate columns for paper Federal returns, electronically filed Federal returns, and the total of lines 19a and 19b on line 19c.
- Line 20.** This will include any tax counseling that does not result in a return being prepared, and it will also include telephone assistance provided.
- Lines 21 a–c.** Project the number of tax preparation sites, the number of e-file sites, combination sites, and the total of lines 21a and 21b on line 21c.

IRS Volunteer Income Tax Preparation and Outreach Programs Privacy and Paperwork Reduction Act Notice

Privacy and Paperwork Reduction Act Notice– The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-2222. The time estimated for participation is 15 minutes. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Appendix B - TCE Application Forms & Samples

Exhibit 4: PDF Conversion Programs

Downloadable programs that allows users to read and transmit Portable Document Format files. PDF generator software is available to help you save your documents as PDFs. There are several programs for both PCs and Macs, along with websites that can perform the conversion for you.

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

Adobe

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

BLC Technologies

<http://www.gohtm.com> Web-based converter. Vendor emails PDF back to you. (For PC or Mac)

Create Adobe PDF Online

<https://createpdf.adobe.com/index.pl/> Web-based converter. Vendor emails PDF back to you. (For PC or Mac)

CutePDF

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

Pdf995

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

Win2PDF

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

Zeon Corporation

<http://www.pdfwizard.com/> Print driver that will work with any application. (For PC)

Appendix B - TCE Application Forms & Samples

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 - TCE Application Forms & Samples

Exhibit 5: Integrating Civil Rights into Your Volunteer Program (continued)

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">• Note exchange between assistor and taxpayer• Sign language interpretation• Assistive listening system• Open/closed caption film or video• Audio description• Large print/high contrast labeling• TTY/TDD• Tactile tours
28.	Language Assistance	How do you assess if language assistance services are needed? Note: IRS offers Publication 4269, Language Identification Flashcard, for use in identifying 38 unique languages.
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 TCE program, please contact the Civil Rights Division at 202.927.0180 or eeo.external.civil.rights@irs.gov.

Appendix C - Glossary/Definitions

Administrative expense - Costs incurred by program sponsors for salaries/benefits paid for administrative or technical support, supplies, rent/utilities/custodial services, audit of TCE funds, travel by the organization's administrator(s) (paid staff), publicity, sponsor-developed program materials, cost of statistical roll-up report, telephone installation for a "telephone answering site," and other administrative items (e.g., printing, postage, insurance, etc.). Administrative expenses include any amounts paid to volunteers as reimbursement for printing, copying, telephone services, etc. Such payments will not be treated as reimbursement expenses.

Application Package - A group of specific forms and documents used to apply for a grant.

Assistance site - Volunteer tax assistance locations where elderly individuals may receive free tax assistance.

Closeout - The process by which a Federal sponsoring agency determines that all applicable administrative actions and all required work of the Cooperative Agreement have been completed by the sponsoring organization and the Federal-awarding agency.

Continuing Resolution - A continuing resolution are joint resolutions that provide continuing appropriations for a fiscal year. CR's are enacted when Congress has not passed new appropriation bills and a program's appropriations are about to or have expired, or when the President has vetoed congressionally passed appropriation bills.

Controlled substance - As defined in schedules I through V of section 202 of the Controlled Substances Act (21 USC 812) and as further defined by regulation at 21 CFR 1300.11 through 1300.15.

Conviction - A finding of guilt (including a pleading of nolo contendere) or imposition of a sentence, or both, by any judicial body charged with the responsibility to determine violations of the Federal or State criminal drug statute.

Cooperative Agreement - An award of financial assistance that is used to enter into the same kind of relationship as a grant; and is distinguished from a grant in that it provides for substantial involvement between the federal agency and the sponsoring organization in carrying out the activity contemplated by the award.

Counseling - Providing advice, guidance and assistance regarding questions relating to individual Federal income tax returns, but does not include such things as estate planning or representing taxpayers before the IRS or in judicial proceeding. For purposes of this program, it also includes the preparation of individual Federal income tax returns.

Criminal Drug Statute - A criminal statute involving the manufacture, distribution, dispensation, use, or possession of any controlled substance.

Debarment - An action taken by the debarring official in accordance with agency regulations implementing Executive Order 12549 to exclude a person from participating in covered transactions. A person so excluded is "Debarred."

Debarring Official - The agency head or an official designated by the agency head.

Disallowed Costs - Charges to an award that the awarding agency determines to be unallowable, in accordance with the applicable federal cost principles or other terms and conditions contained in the award.

Discretionary Grant - A grant (or cooperative agreement) for which the federal awarding agency generally may select the recipient from among all eligible recipients, may decide to make or not make an award based on the programmatic, technical, or scientific content of an application, and can decide the amount of funding to be awarded. The TCE Program is categorized as a discretionary grant program.

Drug-Free Workplace - A site for the performance of work done in connection with a specific grant at which employees of the sponsoring organization are prohibited from engaging in the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance.

DUNS Number - Dun and Bradstreet Data Universal Numbering System used by all grant applicants when applying for Federal grants or cooperative agreements.

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 will be used as long as the site is in operation.

Elderly individual - A person who will be 60 years old by the end of the taxable year as defined by Section 163 of Public Law No. 95-600, 92 Stat. 2810 of the Revenue Act of 1978.

Employee - One who performs services for hire, salary or wages.

Federal Income Tax Return - Selected IRS forms required under Chapter 61 of the Internal Revenue Code of 1986 (26 USC) with respect to the tax imposed on an individual under Chapter 1 of such Code.

Grant - An award of financial assistance, including a Cooperative Agreement, in the form of money or property by a Federal agency directly to an organization.

Grantee - A person or organization that receives a grant directly from a Federal agency.

Grants.gov - Source to FIND federal government grants electronically. The U.S. Department of Health and Human Services manages Grants.gov.

Grant Recipient - Designates those organizations applying for the TCE grant that were awarded monies to support the TCE program.

HHS - Department of Health & Human Services is the agency that oversees the Payment Management System used by grantees to draw-down their approved program funding.

IRS - The Internal Revenue Service.

Non-profit organization - An organization which meets the criteria for exemption from taxation under Section 501 of the Internal Revenue Code (and which is not otherwise prohibited from being a sponsor by these program guidelines).

OMB - The Office of Management and Budget.

PMS - Payment Management System - Internet based system managed by HHS that is used by grantees to drawdown their approved program funding.

Program or TCE Program - The Tax Counseling for the Elderly Program authorized by Section 163 of the Internal Revenue Act of 1978 (hereinafter referred to as Section 163).

Program Regulations - The rules governing the program, 26 Code of Federal Regulations sections 601.801 - 601.806.

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

Quality Reviewer - A person, other than the individual who 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 to ensure taxpayers visiting volunteer sites receive quality service and accurate returns.

Reimbursement Expense - Monies paid to volunteers working as recruiters, tax assistors, instructors, coordinators/administrators, and quality reviewers for out-of-pocket expenses for meals, lodging, and transportation costs incurred while performing TCE related volunteer work.

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

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

Site - A location established to provide volunteer tax preparation.

Section 163 - The portion of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978, that authorized the Secretary of the Treasury, through the IRS, to enter into agreements with private or public non-profit agencies or organizations, exempt from taxation under Section 501 of the Internal Revenue Code, for the purpose of providing training and technical assistance to prepare volunteers to provide tax counseling assistance for elderly individuals, age 60 and over, in the preparation of their Federal income tax returns.

Site Coordinator - Person responsible for program coordination and various administrative duties associated with managing a site.

Sponsor or Program Sponsor - A private or public non-profit agency or organization, exempt under Section 501 of the Internal Revenue Code, which have entered into a Cooperative Agreement with the IRS to accomplish the objective of Section 163.

SPEC - Stakeholder Partnerships, Education and Communication - SPEC is the organization within the IRS that manages the TCE Program.

Suspending Official - The agency head or an official designated by the agency head.

Suspension - An action taken by the suspending official in accordance with agency regulation implementing Executive Order 12549 to immediately exclude a person from participating in covered transactions for a temporary period, pending completion of an investigation and such legal or debarment proceedings as may ensue. A person so excluded is "Suspended."

Tax Law Instructor - Refers to the individual who provides instruction to the volunteers in tax law.

Telephone Answering Site - Location with telephone number(s) that elderly individuals may call to receive free tax counseling.

Territory Office - An office the IRS SPEC organization has located across the country that the TCE sponsors will work with locally.

VITA - Volunteer Income Tax Assistance is one of the volunteer return preparation programs operated in conjunction with the IRS. The VITA program uses trained volunteers to prepare basic tax returns and provide free income tax assistance for taxpayers who have low income, including persons with disabilities, non-English speaking persons, elderly taxpayers, and Native Americans.

Volunteer - Individual under the direction of a program sponsor who agree to provide their services without pay to achieve the objectives of the program. Volunteers may be reimbursed for out-of-pocket expenses for meals, lodging, and transportation costs incurred while performing TCE related volunteer work.

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