Internal Revenue Service

Tax Counseling for the Elderly (TCE) Grant Program

Assistance Listing 21.006
Notice of Funding Opportunity

Publication 6085 (5-2025) Catalog Number 95659V
Department of the Treasury Internal Revenue Service www.irs.gov

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Before You Begin

If you believe you are a good candidate for this grant, secure your SAM.gov and Grants.gov registrations now.

Sam.gov Registration

- To register go to SAM.gov Entity Registration (SAM.gov | Entity Registrations) and click Get Started.
- See a checklist for what you will need to register in SAM.
- The Entity Registration page also includes a video that walks you through the registration process. If you need help, you can call 866-606-8220 or live chat with the Federal Service Desk.

Grants.gov Registration

Register in Grants.gov. See Registering with Grants.gov. Make sure to allow a few days to complete.

Section 1:
Opportunity Overview

In This Section:

- Program Summary
- Opportunity Snapshot
- Federal Award Information

Program Description

The Tax Counseling for the Elderly (TCE) Program offers FREE tax help to individuals who are age 60 or older. The Internal Revenue Service (IRS) enters into agreements with private or public nonprofit agencies and organizations, to provide training and technical assistance to volunteers who offer free tax counseling and return preparation assistance to elderly individuals. Elderly individuals are defined as those taxpayers that are age 60 years or older. Congress funds the TCE grant each year as part of the IRS appropriation.

Eligible agencies and organizations compete for acceptance as a TCE grant recipient. Applicants must be experienced in coordinating volunteer programs and income tax return preparation. Eligible agencies and organizations receive grants to conduct local TCE Programs.

Tax return preparation assistance is provided to elderly taxpayers 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.

Key Activities

- Tax Counseling
- Elderly Assistance
- Community Engagement

Opportunity Snapshot

Eligible Applicants: **NON-PROFIT ORG** or **INDIAN TRIBAL GOV**

Type: **COOPERATIVE AGREEMENT**

Expected Funding: **$12 MILLION**

Expected Awards: **50–60**

Match or Cost Share: **N/A**

Funding Range: **VARIES**

Average Award: **NO AVERAGE AWARD**

Period of Performace: **12 MONTHS**

Budget Period: **12 MONTHS**

Estimated Award Date: **OCT 1, 2025**

Deadline for Applications: **MAY 31, 2025**

Have questions? grant.program.office@irs.gov

Federal Award Information

IRS anticipates awarding $12 million in grants through this opportunity to non-federal entities. The amount of award depends on the applicant's reach and returns expected to be prepared by the program. The average award from the previous year was $20,000.

The **period of performance** for this grant is October 1, 2025, through September 30, 2026. Expect awards to be distributed to organizations providing services within the United States and Puerto Rico assuming *eligible* organizations submit applications by the due date and meet the established criteria. The IRS issues awards to both new and continuing TCE grant applicants and multi-year recipients.

All recipients will receive a single year award. Those interested and eligible can apply for a multi-year award renewable up to three years. All recipients must apply annually to renew the grant. Multi-year recipients must submit an abbreviated application for the second and third year. The application is not subject to the technical review and ranking. However, recipients must meet satisfactory performance levels and comply with program terms and conditions. IRS distributes awards based on the availability of appropriated funds.

Section 2:

Eligibility Information

In This Section:

- Eligible Applicants
- Eligibility Conditions

Eligible Applicants

To be eligible to apply for this grant your organization must:

- Be a private or public non-profit agency or organization that has been granted tax exemption under Section 501 of the Internal Revenue Code (organizations that have applied for recognition as tax-exempt but have not received their IRS determination letter confirming the organization as exempt are not eligible for this grant). Be a federally recognized Indian tribal government;
- Have experience in coordinating volunteer programs and income tax return preparation; and
- Not be a federal, state, or local governmental agency or organization.

Cost Sharing or Matching

This Notice of Funding Opportunity (NOFO) does not have a cost sharing or matching requirement.

Eligibility Conditions

While all applicants listed can apply, to be eligible for this opportunity they must also:

- **Compliant with federal tax obligations** – The organization applying must be in compliance at time of application, prior to award, and must remain in compliance, if selected, throughout the grant period with all federal tax obligations. This includes filing all required federal information and tax returns and payment of all federal tax, penalties, and interest.
- **Eligible to receive federal financial assistance** – The organization must not be debarred or suspended from receiving federal financial assistance and must provide certification regarding debarment, suspension, and other responsibility matters as covered in the List of Assurances and Certifications section of the application.
- **Compliant with audit requirements, when applicable** – Audit requirements applicable to grant award recipients are described in 2 CFR 200.501. A non-federal entity that expends $1,000,000 or more in Federal awards during its fiscal year is required to have a single audit. It will be conducted in accordance with 2 CFR 200.514.
- **Submit required reports timely** – If your organization received a Volunteer Income Tax Assistance (VITA) grant or TCE grant in prior years, timely submission of required reports is a pre-requisite for consideration of future grant opportunities.
- **Submission of Multiple Applications** – Organizations can submit only one application per announcement (for example CFDA #21.006) however there is no limit to an organization applying for more than one federal grant opportunity.

Section 3:

Application and Submission

In This Section:

- Required Registrations
- Submission Instructions
- Application Deadline
- Intergovernmental Review
- Funding Restrictions

Required Registrations

- Register in SAM.gov or make sure your registration is up to date. This process can take two weeks or more. Begin as soon as possible.
- Get a **Unique Entity Identifier (UEI)**. You get your UEI when you register in SAM.gov.
  - Each applicant must register in SAM.gov before submitting an application and always maintain an active SAM registration with current information. Each applicant must provide a UEI in its application. The IRS cannot award a grant until all applicable UEI and SAM requirements are met. If an applicant has not fully complied with the requirements by the time the award, the IRS may determine the applicant is not qualified to receive this grant.
- Register in Grants.gov. See Registering with Grants.gov. Make sure to allow a few days.

Submission Instructions and Tips

- Applications will only be accepted if submitted electronically through Grants.gov. Instructions for applying for a grant on Grants.gov are found at: www.grants.gov/applicants/grant-applications/how-to-apply-for-grants. To download the grant application package, search using **CFDA Number 21.006 or funding opportunity number TCE-2026**. Once the package is downloaded and saved to your computer, it can be completed, submitted, and tracked following the instructions provided at the above URL address.
- Applications may be downloaded prior to finishing the Grants.gov registration process; however, they may not be *submitted* until registration is complete. Grants.gov provides instructions for registering an organization at https://www.grants.gov/applicants/applicant-registration. Depending on whether your organization already has a UEI or SAM registration, registration could take up to **4 weeks** to complete all steps. **START EARLY**.

Application Deadline

To be considered for an award, the application must be successfully submitted to Grants.gov by 11:59 p.m. Eastern Time on May 31, 2025. Applications not successfully submitted by this time will not be considered. Other methods of submission are not accepted. Proof of timely submission is automatically recorded by Grants.gov. An electronic time stamp is generated within the system when the application is successfully received by Grants.gov. The applicant will receive an acknowledgement of receipt and a tracking number from Grants.gov with the successful transmission of their application.

Intergovernmental Review

Intergovernmental Review of Federal Programs (Executive Order 12372), 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. Click on the link for the "SPOC List" to determine if your state is participating.

Need Help?

For SAM: Call 866-606-8220 or go to the Federal Service Desk.

For Grants.gov: Call 1-800-518-4726 or email support@grants.gov.

Funding Restrictions

In general, expenses are only allowable if they are reasonable and are costs that would not have been incurred but for the TCE program. IRS Publication 1101 provides additional information by cost category along with an exhibit of the most common allowable and unallowable program expenses.

- Federal funds may not be used to pay for the activities of screening, return preparation or quality review.
- Any Indirect Costs are unallowable through the TCE Program.
- Cost of food and beverages provided for volunteers at TCE sites is allowable as long as the purchase meets all OMB established criteria, is a direct cost, and does not exceed $500 per grant year. Costs of food and beverages in conjunction with an event or social activity are not allowable.
- Construction costs are not allowable.
- Costs incurred outside the period of performance are not allowable.

Section 4:

Developing Your Application

In This Section:

- Application Submission
- Application Components – Competitive Applicants
- Application Components – Non-Competitive or Multi-Year Applicants

Application Submission

Detailed instructions for the application and its components are contained in IRS Publication 1101, Application Package and Guidelines for Managing a TCE Program. All applications must be submitted electronically through Grants.gov. Make sure you are completing the forms on **grants.gov** for accurate submission. Narratives can be attached using Grants.gov attachment templates.

- **a.** Pre-application and letters of intent are not required or encouraged.
- **b.** Both Background Narrative and the Proposed Program/ Budget Plans should be double-spaced, and each response should correspond with the appropriate requirement.

Application Components (Competitive Applicants)

The application components for all competitive applicants include ALL of the following:

- IRS Form 14204**, TCE Program Application Checklist and Contact Sheet**;
- Background Narrative (Double spaced and prepared according to instructions in IRS Publication 1101);
- A copy of the determination letter issued by the IRS recognizing the organization as tax-exempt under Section 501 of the Internal Revenue Code. (Note: If the organization is included as a subordinate in group exemption ruling, include the current official subordinate listing approved by the central organization. Also, you do not need to submit a determination letter if the agency or organization is a federally recognized Indian tribal government.);
- If the organization is not required to file a federal information return or tax return, a statement on the organization's letterhead explaining why the organization is not required to file must be submitted;
- Proposed Program/Budget Plan (Double-spaced and prepared according to the instructions in IRS Publication 1101);
- IRS Form 8653**, Tax Counseling for the Elderly Program Application Plan**;
- Standard Form 424**, Application for Federal Assistance**, completed according to the instructions provided with the form and signed by an authorized representative of the organization. (Note for competitive applicants (those that did not receive a multi-year TCE award last year) would check **New in Block #2**; 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 outlined in IRS Publication 1101);
- Civil Rights Narrative (Prepared according to instructions in IRS Publication 1101);
- Form 14335**, Contact Information for VITA & TCE**; and
- Standard Form LLL**, Disclosure of Lobbying Activities**, if applicable.

Application Components (Non-Competitive or Continuing Multi-year Applicants)

The application components for non-competitive or continuing multi-year applicants. **Note:** Applicants must be approved to submit a non-competitive, continuing multi-year application.

- Standard Form 424, **Application for Federal Assistance**, Block #2 showing "Continuation"; 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 outlined in IRS Publication 1101);
- Budget Information – IRS Form 8653, **Tax Counseling for the Elderly Program Application Plan**
- Civil Rights Narrative (Prepared according to instructions in IRS Publication 1101).

Section 5:

Application Review Information

In This Section:

- **Step 1: Initial Review**
- **Step 2: Merit Review**
- **Step 3: Selection Process**
- **Step 4: Risk Review**

Step 1: Initial Review

Review the application checklist to make sure that your application is complete. Any application that is not eligible, complete, or responsive will not move forward. See **Completion and Submission of TCE Grant Application** in Publication 1101 for more detailed information.

Disqualifying Factors:

- Organization does not meet eligibility conditions.
- Application is not complete.
- Application is not submitted electronically through Grants.gov.
- Applications was not submitted by deadline.

Step 2: Merit Review

Competitive applications are reviewed by a ranking panel for the following criteria in a technical evaluation. Applications must score 70% (70 points) or more in the technical evaluation to receive an evaluation by the SPEC Grant Program Office (GPO). Non-competitive, continuing multi-year applicants are subjected to a GPO evaluation only.

Technical Evaluation Criteria:

a. **Clinic/Site Experience** – 0-13 points
b. **Past Performance for Returning Applicant** – 0-2 points
c. **Staff Experience** – 0-3 points
d. **Partnerships/Collaborations with Community Organizations** – 0-2 points
e. **Financial Operations** – 0-19 points
f. **Target Audience (for age 60 and over)** – 0-25 points
g. **Site Accessibility (accommodate persons with disabilities)** – 0-5 points
h. **Training Plan for Staff/Volunteers** – 0-3 points
i. **Volunteer Recruitment & Retention Plan** – 0-3 points
j. **Quality Control/Services** – 0-5 points
k. **Publicity Plan** – 0-2 points
l. **Monitoring Progress** – 0-5 points
m. **Growth E-file (for taxpayers aged 60 and over)** – 0-18 points

Cost sharing or matching of federal funds is not required and is not considered in the evaluation.

Step 3: Selection Process

Parts of eligibility screening, technical review and GPO evaluation may occur simultaneously. Technical reviews are conducted by IRS field employees with extensive knowledge of the VITA or TCE programs. Continuing multi-year and competitive applications achieving 70% (70 points) or more are subjected to the Grant Program Office (GPO) evaluation.

GPO Evaluation Criteria:

a. **Elderly Focus** – Considers applicant's target audience and plans to provide service. Ensures funds are being provided to organizations for the purpose of serving the elderly taxpayers throughout the U.S. To be eligible, organizations must meet eligibility requirements and score 70 or higher on the technical evaluation.

b. **Budget Information Review** – Considers proposed budget, amount of funds requested for the number of returns proposed, expenses proposed, and financial operations.

c. **Prior Year Grant Performance** – Considers delivery to plan, cooperation with requests for information and submission of required reporting.

d. **Multi-year Award Requests** – Confirms applicants meet eligibility for multi-year award, when requested. To be eligible, organization must be a prior grant recipient, in good standing, and scored 90% or better during the current technical review.

Recommendations are made by the GPO and final selection of grant recipients are made by the Director, Stakeholder Partnerships, Education and Communication.

Step 4: Risk Review

Prior to making an award, the GPO is required to review and consider any entity information in SAM.gov, found at sam.gov/reports/ei/static .

An applicant may review information in SAM.gov and respond to any comments that a federal awarding agency previously entered. The GPO will consider any comments by the applicant, in addition to the other entity information in SAM.gov, to determine the applicant's integrity, business ethics, and record of performance under Federal awards when completing the review of risk posed by applicants as described in 2 CFR 200.205.

Section 6:

Federal Notices and Award Contacts

In This Section:

- **Federal Award Notices**
- **Federal Awarding Agency Contacts**

Federal Award Notices

Successful applicants will receive an email and grant agreement detailing the amount of funds awarded, whether a single year or multi-year award, terms and conditions, and reporting requirements. The terms and conditions will include any terms required pursuant to Executive Order 14173, Ending Illegal Discrimination and Restoring Merit-Based Opportunity, or any other executive order or implementing guidance. The package will also include any questions, comments, or concerns noted on the budget or in the program plan, and feedback from the technical review (if applicable).

Organizations have 20 calendar days to accept the award and provide requested information. Details on the information required to accept the award can be found at the following URLs depending on whether the organization is offered a single year or multi-year award.

Federal Awarding Agency Contacts

The inside cover of IRS Publication 1101 provides URL and contact information for different aspects of grant management including Grants.gov, System for Award Management, and the Payment Management System along with other IRS aides an applicant may find useful.

Section 7:

Federal Award Administration Information

In This Section:

- Administrative and National Policy Requirements
- Reporting
- OMB Guidance

Administrative and National Policy Requirements

IRS Publication 1101 contains a section on assurances and certifications along with Appendix A, Exhibit 2, List of Assurances and Certifications. VITA and TCE grant recipients will also find additional information about the grant, reporting requirements, and reviews in IRS Publication 4883, **Grant Programs Resource Guide**. In addition, organizations are required to sign IRS Form 13533, **VITA/TCE Partner Sponsor Agreement**, providing assurances that they will operate their TCE program within the program requirements and ensure that each volunteer has agreed to IRS Form 13615, **Volunteer Standards of Conduct Agreement – VITA/TCE Programs**. All forms and publications are available on IRS.gov.

Reporting

As stated earlier, **IRS Form 9661, Cooperative Agreement** and **associated Terms and Conditions**, IRS Publication 5245, provide the reporting requirements along with the method, and point of submission. Federal Financial reports (Standard Form 425) are to be submitted electronically quarterly through the Payment Management System (PMS) and within 120 days of project end date. Interim reporting is required periodically to inform the IRS of key personnel changes, sub-awards, related party transactions, and site establishment. In late April, performance monitoring completed by IRS is shared to ensure agreement with non-federal entity records. Final reporting is due 120 days following the end of the project period and includes program and financial reporting. Detailed information on the report components, method and point of submission are contained in IRS Publication 4883**, Grant Programs Resource Guide**, available on IRS.gov.

All applicants must certify to all assurances and certifications outlined in IRS Publication 1101 or posted as updates to IRS Publication 1101 at Applying for a TCE Grant. Grant recipients that have federal contract, grant, and cooperative agreement awards with a cumulative total value greater than $10 million for any period of time during the period of performance of the TCE award must complete all recipient responsibility/qualification reporting in SAM.gov as required by Appendix XII of 2 CFR Part 200. The requirements are set forth in **IRS Form 9661, Cooperative Agreement** and **associated Terms and Conditions**, IRS Publication 5245.

OMB Guidance

The Federal awarding agency will review and consider applications for funding pursuant to this notice of funding opportunity in accordance with the Office of Management and Budget's grant award administrative requirements in 2 CFR Part 200, **Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and other Federal Regulations**, including the following updates:

- Selecting recipients most likely to be successful in delivering results based on the program objectives through an objective process of evaluating Federal award applications (2 CFR 200.205),
- Prohibiting the purchase of certain telecommunication and video surveillance services or equipment in alignment with section 889 of the National Defense Authorization Act of 2019, P.L. 115-232 (2 CFR 200.216),
- Protecting free speech, religious liberty, public welfare, the environment, and prohibiting discrimination (2 CFR 200.300, 200.303, 200.339, and 200.341),
- Providing a preference, to the extent practicable, to maximize use of goods, products, and materials produced in the United States (2 CFR 200.322), and
- Terminating agreements in whole or in part to the greatest extent authorized by law if an award no longer effectuates the program goals or agency priorities (2 CFR 200.340).