

Helping You Help Others

VITA Grant Program **Overview and Application Instructions**

Volunteer Income Tax Assistance

Publication 4671 (Rev. 4-2021) Catalog Number 51402Q Department of the Treasury **Internal Revenue Service** www.irs.gov

Grant Program Office
401 W. Peachtree Street, NW
Stop 420-D
Atlanta, GA 30308
E-mail address: **Grant.Program.Office@irs.gov** (E-mail is the preferred method of communication.)
Hours of Operation: 8:00 a.m. – 4:30 p.m. EST

VITA Grant Program on irs.gov
https://www.irs.gov/Individuals/IRS-VITA-Grant-Program

Frequently Asked Questions (FAQ'S) – VITA Grant Program
https://www.irs.gov/individuals/volunteer-income-tax-assistance-vita-grant-program-faqs

Become an IRS Partner to Help in Your Community
https://www.irs.gov/Individuals/Become-an-IRS-Partner-to-Help-in-Your-Community

IRS Civil Rights Unit
202.317.6925 (not a toll-free number)
E-mail: **edi.civil.rights.division@irs.gov**

Determination Letter from IRS (Tax Exempt and Government Entities)
877.829.5500

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)

General IRS Information
800.829.1040
www.irs.gov

Dun & Bradstreet Data Universal Numbering System (DUNS) Number
https://fedgov.dnb.com/webform
866.705.5711

System for Award Management (SAM)
www.sam.gov

Online Grant Announcement and Application Submission
www.grants.gov
Helpdesk: 800.518.4726
Email: **Support@grants.gov**

Department of Health and Human Services (HHS) Payment Management System (PMS)
pms.psc.gov
Helpdesk: 877.614.5533
E-mail: **PMSSupport@psc.hhs.gov**

Sub-award and Executive Compensation Reporting
www.USASpending.gov
www.fsrs.gov

Office of Management and Budget - Office of Federal Financial Management
https://www.whitehouse.gov/omb/management/office-federal-financial-management/



Important Reminders and Changes

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. Summarized below are key changes and important reminders.

Period of performance – The period of performance now covers one year - October 1 through September 30.

Detailed Budget and Matching Funds Documentation due after award notice is issued – Be prepared to submit a detailed budget and matching funds letters within 20 days from the date on the award notice. Form 13977 must be submitted with the application. Matching funds letters may be submitted with the application if available.

Financial Education and Asset Building (FEAB) Services – Expenses for FEAB services are allowed expenses for the VITA grant. FEAB expenses are limited to 10% of award amount.

Quality Reviews – Expenses incurred in support of performing a quality review are allowable.

Customers served – VITA programs that receive a VITA grant must primarily serve low-to-moderate-income taxpayers. At least 90 percent of individuals served must not exceed the earned income tax credit (EITC) for the tax year. VITA grantees may provide tax preparation assistance to some taxpayers with income in excess of this annual Adjusted Gross Income (AGI) limitation without jeopardizing their grantee status if the 90% requirement is met.

Minimum federal returns to be accomplished – Please note that actual production expected of a recipient may differ from what is proposed in your plan. IRS considers production captured in IRS systems for the sites in your plan at time of evaluation, which can differ from the returns reported in the application because return preparation activities may still be underway at time of application.

Change in frequency of application announcements – The VITA Grant will be open annually. The IRS will award a grant for a three-year multi-year period. The second and third years will be funded subject to satisfactory performance, compliance with program terms, and availability of appropriated funds. Funds awarded in a subsequent year may or may not be the same as awarded in the prior year.

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 awards earlier, the 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 prepared each year. All grant agreements include the minimum federal returns to be accomplished by your program.

Tax compliance required – This includes **filing** all required federal information and tax returns and **payment** of all federal tax, penalties, and interest. Don't let failure to meet these requirements be the reason your organization is not awarded. Confirm your compliance.

Contact Information Now Required with Application – Applicants MUST submit a Form 14335, Contact Information for VITA and TCE Grant Programs, with every application. Make sure this form is completed in its entirety and that the person listed as the tax matters contact on the Form 14335 is a person authorized to receive and discuss the return information of the applicant.

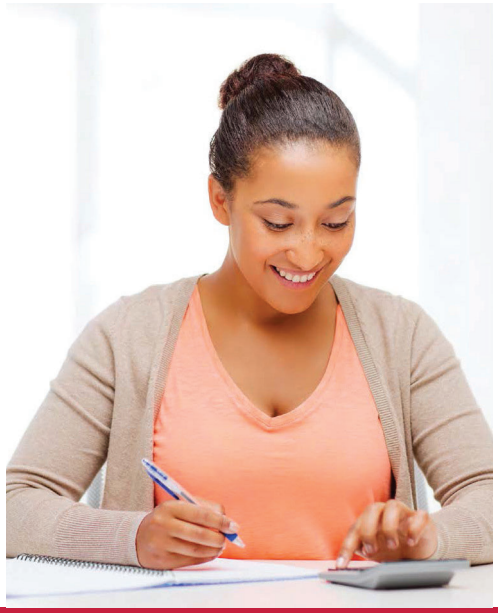


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VITA Grant Objectives

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

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

The Taxpayer First Act became effective for VITA grants awarded after July 2019 and made the VITA matching grant program permanent.

The VITA Grant program provides support to help organizations grow their existing programs. Although we may occasionally award an organization that has no experience with the VITA program, most recipients have extensive experience with the program. Interested applicants are encouraged to work in the program to gain experience prior to applying for a grant. We found that experienced organizations are more likely to successfully deliver the objectives of the grant.

Because the VITA grant is in support of the VITA Program, grant recipients are required to follow existing guidance governing VITA site operations and to file all eligible returns electronically. The IRS provides the software for filing electronically. General information about the program is included in this publication; however, the **Publication 1084**, IRS Volunteer Site Coordinator Handbook, provides guidance on the operation of VITA sites and should be consulted for current program requirements. Publication 1084 is available on irs.gov.

Measures of Success

- Grant recipients are expected to achieve 100% of the return goal specified in their grant agreements.
- Grant recipients are expected to become more efficient each year with grant funds provided for their program.
- Grant recipients are expected to show incremental increases in return preparation each year.

Publication Overview

This publication provides the general requirements for the VITA Program along with criteria and guidelines to help determine whether you are eligible to become a VITA grant recipient. Detailed instructions are included to assist in preparing your application. Carefully review the information contained in this publication before completing your application. Incomplete, inaccurate, and late applications will not be considered for a grant. In addition, technical ranking occurs simultaneously with Grant Program Office (GPO) evaluation. Any missing information identified by the GPO during its evaluation may not be considered by technical evaluators. It is the responsibility of the applicant to ensure all information is submitted. Incomplete applications meeting basic eligibility will be scored based on the information available at time of review. Therefore, it is extremely important that the application is complete. Note: A glossary is included to assist in understanding terms used in this publication.

The period of performance is October 1 through September 30. IRS anticipates awarding grants by October 1. The amount of each award is dependent on the applicant's reach and returns expected to be prepared in the program. The annual appropriation determines the total amount awarded. Expenses incurred in excess of the

funds awarded are not reimbursable by the IRS. It is important to note that funding is subject to congressional appropriation for the VITA Grant Program.

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

E-mail is the preferred method of submitting questions regarding this program to the GPO.

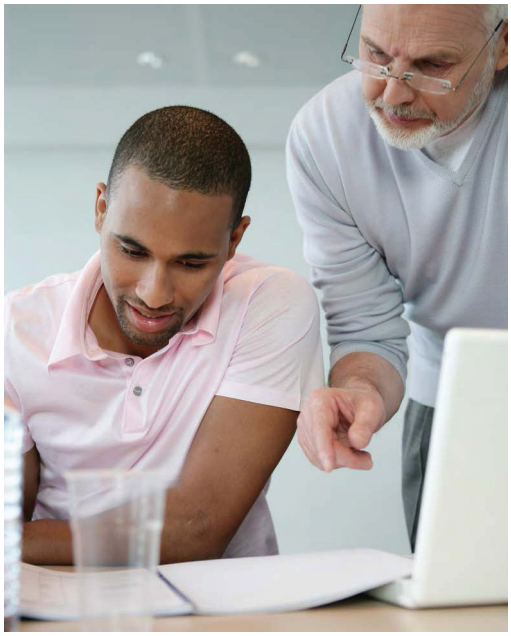
- E-mail to **Grant.Program.Office@irs.gov**;
- Call at 470-639-2935
- Mail to Grant Program Office, 401 West Peachtree Street, NW, Stop 420-D, Atlanta, GA 30308

VITA GRANT PROGRAM TIMELINE	
Application period	May 1 - June 1
Review and evaluation	June 1 - September 30
Notification of selection/non-selection	October 1
Project Period	October 1 - September 30

* Funding availability varies and is dependent on the IRS receiving a congressional appropriation for funds; receipt of accurately completed award documents; and establishment of each organization's account in the Payment Management System.

Please review the **VITA Grant webpage** (address available on inside cover of publication) for additional information about the program. Interested applicants should also review **Publication 5247**, Volunteer Income Tax Assistance (VITA) Terms and Conditions, and **Publication 4883**, Grant Programs Resource Guide, for program requirements should an award be offered. Both publications contain important information about the terms and conditions of the grant along with information on:

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



VITA Program Overview and Requirements

Program Overview

The existing VITA Program administered by the IRS originated with the Tax Reform Act of 1969 as part of the increased emphasis on taxpayer education programs. The VITA Program offers free tax help for low to moderate income individuals (defined by the earned income tax credit (EITC) threshold), persons with disabilities, persons with limited English proficiency, Native Americans, individuals living in rural areas, members of the Armed Forces and their spouses, and the elderly. Trained VITA volunteers prepare basic income tax returns.

The growth and success of the VITA Program is attributed to a business model that leverages the resources of partners who are established in the community. The leveraging of partner resources began in 2000 with the reorganization of the IRS and the creation of the SPEC organization. In 2010, the IRS expanded services using facilitated self-assistance. This offers an alternative for sites with limited volunteer resources by offering assistance to taxpayers who wish to prepare their own returns.

The IRS established certain requirements for participation to ensure consistent treatment of taxpayers and accurate return preparation. Additional information, along with any forms mentioned, are in Publication 1084, IRS Volunteer Site Coordinator Handbook. This publication along with any forms covered in the publication are found at irs.gov.

Each VITA Grant recipient must operate within the established guidelines and requirements of the VITA Program.

Tax Return Preparation Methods

The VITA program expanded the tax return preparation methods to coincide with the advancement in technology. The methods are:

Traditional – This method involves face-to-face interaction with the taxpayer while screening, preparing, and quality reviewing the tax return. The taxpayer signs the returns before leaving the site. Generally, all activities are performed in one visit.

Virtual – This method uses two locations – an intake site and a preparation site – to assist the taxpayer. Taxpayers provide their information at the intake site where volunteers secure tax related documents and confirm the taxpayer's identity. The information obtained at the intake site is provided to the preparation sites using mail, fax, or video camera to facilitate the return preparation. The individual preparing or quality reviewing the return discusses the return with the taxpayer by phone or video. Signatures are obtained from the taxpayer by mail, fax scanned documents or another approved method before e-filing the returns. This method is often used to service remote locations; however, it can be used anywhere. It expands the opportunity to offer services to the disabled and elderly communities as well as those with transportation or other issues.

Facilitated Self-Assistance (FSA) – This method provides taxpayers the opportunity to prepare and e-file their own return using a question based return preparation software. Taxpayers can choose from a variety of online software options based on the taxpayer's age, adjusted gross income, state of filing and other factors. Qualified taxpayers receive free federal and state filing services. Certified volunteers are available to assist the taxpayers should they have

questions. Three FSA site types are in use:

- Fusion – These sites are generally located with traditional or virtual sites and offer the opportunity for taxpayers interested in avoiding long lines, extended wait time, or visiting at another time, the opportunity to prepare a return on their own. Operating from a physical site, these locations will be open certain hours/days.
- Stand-alone – These sites offer only taxpayer preparation (no traditional or virtual service provided) of returns and meet the need for taxpayers without ready access to a computer or Internet connection. Operating from a physical site, these locations will be open certain hours/days.
- Remote – These sites are Internet based. Partners place links on their website that allow taxpayers to access the online software option and prepare their own return from anywhere at any time. Assistance of certified volunteers is limited to the hours posted and contact between the volunteer and taxpayer may be by phone, web chat or email depending on the option offered by the partner.

VITA Grant recipients may count federal returns prepared using any of these three methods. Additional information on the VITA program is available on irs.gov on the **Partner and Volunteer Resource Center** web page.

Tax Preparation Software

The IRS provides tax preparation software for its tax preparation sites free of charge. VITA Grant funds cannot be used to purchase tax preparation software. Three products are available – desktop, online and self-preparation. Current users of desktop and new sites are strongly encouraged to consider the benefits of online software and use it when practical. Advantages of this product include:

- No installation on individual computers – Program maintained on software provider's server. Desktop users must install the software on their own computers.
- No updates required – Program is updated by software provider. 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 on the software provider's server. Desktop users must backup and restore returns to their central computer designated for transmission since only one computer per site may transmit returns.
- Remote access to troubleshoot problems – The software provider has the ability to see what the user sees.
- Improved security
  - No data stored on individual computers. Data is securely stored at the software provider's secured facility. Desktop users store data on individual computers.
  - The software provider 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 using the desktop product requires more steps.

Online Training

Link & Learn Taxes is the web-based training program that links volunteers to quality e-learning solutions. Link and Learn Taxes is available on IRS.GOV and can be found by using the key word search **Link & Learn Taxes**.This training prepares SPEC partners and volunteers to provide quality tax return preparation services in their local communities. This fun, interactive course teaches the basics to accurately prepare income tax returns for individuals AND users can obtain volunteer certification along the way at their own pace! Students will make their way through lessons that include tax topics, case studies, and interview simulations. Link & Learn Taxes uses pop-up windows to connect to forms, publications and other resource materials. Link & Learn Taxes presents tax law through a variety of adult learning strategies including graphics, real world scenarios, and interview practice. Users can review the tax law material, listen to mock interviews, and complete sample tax return preparation scenarios. There are seven modules to the current application:

- **Basic course** includes the completion of wage-earner type returns such as simple Form 1040. Social security income and penalty on early withdrawal of savings is part of the basic course.
- **Advanced course** includes the completion of the full scope of returns prepared by the volunteer tax return

preparation programs. It includes capital gains and losses and more complex pension issues.

- **Puerto Rico course** includes the completion of returns for U.S. citizens who are bona fide residents of Puerto Rico.
- **Foreign Student and Scholars course** includes the completion of returns for international students and scholars.

Optional specialty courses include:

- **Military course** includes the completion of the full scope of returns presented by members of the Armed Forces, Reserve and National Guard. Certification at the advanced level is required before completing this course. This course covers domestic military topics. The International course is needed if preparing returns for individuals living outside the United States.
- **International course** includes the completion of returns for taxpayers (non-military and military) living outside the United States and served by volunteers at US Embassies and Consulates or military installations under the volunteer return preparation programs. This course includes foreign income exclusion and foreign tax credit. Certification at the advanced level is required before completing this course.

Link & Learn Taxes is available 24/7 for training and certification beginning in early November and can be requested on a CD-ROM in Publication 1290. The IRS also provides volunteer training with its Publication 4491, VITA/TCE Training Guide, which is accessible on irs.gov. A CD-ROM version of all training products, including the Publication 4491, can be found on the Publication 5051 CD-ROM if Internet access is a concern.

The Federal Tax Law Update Test for Circular 230 Professionals: Allows VITA/TCE volunteers with the professional designation of attorney, CPA and EA, to certify on new provisions and tax law changes. Prior to taking the Federal Tax Law Update Test for Circular 230 Professionals certification, volunteers are required to pass the VSC and Intake/Interview & Quality Review certification tests. Volunteers with this certification can prepare or quality review all returns within the scope of the VITA/TCE Programs.

Computers for Volunteers

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

Administrative Requirements

Administrative requirements include but are not limited to the following:

- Work closely with your local SPEC Territory representative to establish a VITA Program in your community. Planning generally begins in early June.
- Provide volunteer tax preparation services free of charge.
- File all eligible returns electronically. The IRS provides the tax preparation software to use.
- Submit all required forms timely to the local territory, such as:
  - **Form 13715**, Volunteer Site Information Sheet. This information is transferred to an IRS data base and is subsequently used to inform the public of the site location, hours of operation, and other pertinent information. It is used to track program performance.
  - Form 13206, Volunteer Assistance Summary Report. Listing of all volunteers working at VITA sites and includes the dates the volunteers received certification and their level of training.
  - **Form 13533**, VITA/TCE Partner Sponsor Agreement. A signed commitment to serve as a partner for the VITA an TCE Programs and uphold all required standards.
- Abide by the ***Quality Site Requirements***. An explanation of these requirements is outlined later in this publication.
- Ensure volunteers are properly trained to the level of returns they prepare. The IRS provides electronic and printed training materials. Information on training availability can be found in Publication 1084 or at irs.gov, keyword search ***Link & Learn Taxes or Volunteer Training Curriculums***.
- Monitor the quality and technical proficiency of your volunteers on an on-going basis.
- Conduct meetings, issue newsletters, and establish other means of communications to share tax law and other

administrative information with your volunteers.

- Consider conducting quality site and return reviews to ensure sites are operating in accordance with the IRS and your established procedures. Note: This is not a requirement of the VITA Program, however, it is recommended. For VITA Grant recipients, these reviews provide you assurance that your sites are adhering to the terms and conditions of the grant.
- Ensure appropriate record keeping is in place for completing all grant reporting including the final report narrative.
- Ensure ethical operation and implementation of the VITA Program to ensure taxpayer confidence int he program.

Quality Site Requirements

The IRS identified ten quality site requirements to ensure taxpayers visiting volunteer sites receive quality service and accurate return preparation. The ten requirements are listed below. More extensive explanation of the quality site requirements can be found on irs.gov on the **Site Coordinator Corner**, in **Publication 5166**, VITA/TCE Quality Site Requirements, or in **Publication 1084**, IRS Volunteer Site Coordinator Handbook. **Interested applicants should review the website and publications for a detailed explanation of these requirements before finalizing the application.**

1. **Certification -** All volunteers must complete Volunteer Standards of Conduct training, which includes an explanation of the Intake/Interview and Quality Review Process, and agree to the Volunteer Standards of Conduct by signing **Form 13615**, Volunteer Standards of Conduct Agreement - VITA/TCE Programs. Tax law certification is required for all volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct quality reviews of completed tax returns. All sites must use a quality review process, which includes 100 percent review of all returns. This process must include correctly using the Form 13614-C for every return and discussing each return with the taxpayer prior to the taxpayer leaving the site.
2. **Intake and Interview Process & Quality Review Process -** All sites are required to use **Form 13614-C**, Intake/Interview and Quality Review Sheet, for every return prepared by a VITA/TCE volunteer. The electronic Form 13614-C, available through the IRS software provider's interview module, may be used in lieu of the paper Form 13614-C. It is a requirement that a complete intake and interview process be used that includes an interview with the taxpayer while reviewing the Form 13614-C and all supporting documents prior to preparing the tax return.
3. **Confirming Photo Identification and Taxpayer Identification Numbers (TIN) -** All sites are required to have a process in place to confirm taxpayer identities. This process must include photo identification for the primary and secondary taxpayers and Social Security Numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) for everyone on the tax return.
4. **Reference Materials -** All sites must have reference materials available for use by every volunteer return preparer and ***quality reviewer***. This includes sharing and discussing Volunteer Tax Alerts when received. Reference materials include **Publication 4012**, Volunteer Resource Guide; and **Publication 17**, Your Federal Income Tax for Individuals. Sites using IRS provided software or with Internet have electronic access to these publications and alerts.
5. **Volunteer Agreement -** All individuals involved in the program **must agree** to follow the conditions outlined on Form 13615. They must also complete the required Volunteer Standards of Conduct training. The Form 13615 must be signed and dated by the site coordinator, sponsoring partner, instructor, or an employee of the IRS to verify the volunteer completed the required training prior to working at a VITA/TCE site.
6. **Timely Filing of Tax Returns -** All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer. For e-filed returns, this includes ensuring that **Form 8879**, IRS e-file Signature Authorization, is signed by every taxpayer prior to filing.
7. **Civil Rights -** All sites must display or provide information to taxpayers about taxpayer civil rights. The required notification, Your Civil Rights are Protected, is available in two products - **Publication 4053** (poster) or **Publication 4454** (brochure).
8. **Correct Site Identification Number -** All returns prepared must contain the correct and unique Site Identification Number (SIDN).
9. **Correct Electronic Filing Identification Number -** All returns filed electronically must contain the correct Electronic Filing Identification Number (EFIN).

10. **Security, Privacy and Confidentiality -** All sites must follow security, privacy and confidentiality guidelines as outlined in **Publication 4299**, Privacy, Confidentiality, and Civil Rights - A Public Trust, to ensure taxpayer information is provided reasonable protection and to reduce the threat of identity theft. This includes safeguarding equipment used to support the program.

The IRS provides all approved forms for your program's use. Form 13614-C is required to be **completed in its entirety** for each return prepared. For returns prepared as part of the facilitated self-assistance service delivery model, some quality site requirements do not apply. FSA sites are not required to include an intake and interview process, a quality review process, timely file the tax return, or ensure an accurate EFIN when filing an electronic return. Except for the accurate EFIN, the other activities are the taxpayer's responsibility.

Customer Service Requirements

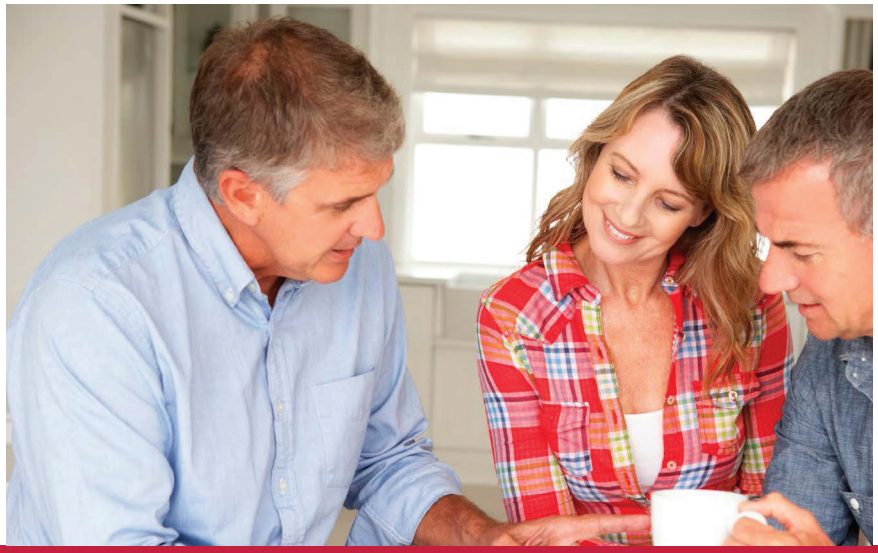
To establish the greatest degree of public trust all volunteers have a responsibility to provide quality customer service and uphold the highest ethical standards. All volunteers must adhere to the following standards of conduct:

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

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

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

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



Eligibility Requirements

How Do I Determine If I Am Eligible?

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

- Be an eligible organization
- Be tax compliant with federal tax and information reporting requirements
- Provide matching funds on a dollar-for-dollar basis for all VITA funds awarded
- Be eligible to receive federal financial assistance (not be debarred or suspended or have federal debt preventing the award of federal financial assistance)
- Have an audit completed when required by 2 CFR Part 200, Subpart F - Audit Requirements
- File all required reports timely if a previous VITA or TCE grant recipient

Eligible Organization

The applicant must already be classified as one of the following.

- A private or public non-profit organization that qualified for and received an IRS determination letter confirming the organization's tax exemption under section 501 of the Internal Revenue Code, including but not limited to credit unions, and faith based and community organizations
- A public, nonprofit, or proprietary (privately owned profit-making) college, university, vocational school, or other post-secondary educational institution located in the United States and Puerto Rico that has not been disqualified from participating in a student aid program administered by the U.S. Department of Education
- A local government agency
- A federally recognized Indian Tribal government, or
- A regional, statewide, or local coalition with one lead organization that meets one of the eligibility requirements noted above. The lead organization filing the application must have a substantive role in the coalition.

State government agencies and offices providing Cooperative Extension services (as established at the land-grant colleges and universities under the Smith-Lever Act of May 8, 1914) are also eligible organizations when no other eligible organizations are available.

Organizations that have applied for recognition as tax-exempt but have not received their IRS determination letter confirming the organization as exempt at the time of application are not eligible to apply for this grant. Section 501(c) (4) organizations may apply. However, if awarded a grant, federal law will prohibit your organization from lobbying.

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

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

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

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

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

The applicant that applies on behalf of a group of organizations is responsible for ensuring all participants within their coalition adhere to VITA Grant Program requirements. Effective monitoring and communication processes are required to ensure adherence to both financial management and program requirements. Grant applicants are responsible

for ensuring coalition members understand the role they play in delivering a successful VITA Grant Program and the processes by which funds are requested and distributed. The applicant is the only organization that is given access to the funds if awarded. After the award is made, an agreement (contract, letter of intent or memorandum of understanding) is required between the VITA Grant recipient and its coalition members (sub-recipients) to ensure adherence to program guidelines, that monies are expended on approved purposes, and that matching funds documentation is maintained.

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

Tax Compliance

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

Examples of non-compliance include:

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

If a balance is found or a return is not filed and a filing requirement exists, we will send an email and a certified letter to the applicant notifying them of a potential tax related issue. The applicant is given five business days to respond. Contact phone numbers for tax compliance information are included on the inside front cover of this publication.

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

Do not assume that you are tax compliant. Have the person in your organization responsible for filing returns (including employment tax returns) contact the IRS to check for any monies owed or returns not filed prior to submitting your application. Contact phone numbers for tax compliance verification are included on the inside front cover of this publication.

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

- We were not required to file the 2012 first quarter Form 941 because we did not have any employees.
- We filed a Form 8868, Application for Extension of Time To File an Exempt Organization Return, on May 15, 2016, for an automatic three month extension to August 15, 2016, for our 2015 Form 990.

- We are working with Ms. Green, IRS Office, at xxx.xxx.xxxx to resolve a problem on the 2014 first quarter Form 941. It was incorrectly posted under an erroneous EIN.
- There is a penalty owed on our Form 940 for 2014; however, a determination was made that it was erroneous and it is being reversed. We are working with Mr. Smith, IRS Office, at xxx.xxx.xxxx.

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

Applicants MUST submit a Form 14335, Contact Information for VITA and TCE Grant Programs, with every application. Make sure this form is completed in its entirety and that the person listed as the tax matters contact on the Form 14335 is a person authorized to receive and discuss the return information of the applicant. The GPO will utilize this contact for any tax compliance questions.

Cost Sharing or Matching Funds

This grant requires 100% cost sharing or matching of all federal funds awarded. For every federal dollar awarded, the applicant must commit an equal amount. For example, if you request $50,000 in grant funds, you must provide matching funds for at least $50,000. Only funds in support of the VITA Program qualify as matching funds.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, states that all contributions, including cash and third party in-kind, shall be accepted as part of the grantee's cost sharing or matching when such contributions:

1. Are verifiable from the non-federal entity's (recipient's) records;
2. Are not included as contributions for any other federal award;
3. Are necessary and reasonable for accomplishment of project or program objectives;
4. Are allowable under 2 CFR Part 200 Subpart E - Cost Principles;
5. Are not paid by the federal government under another federal award, except where the federal statute authorizing a program specifically provides that federal funds made available for such program can be applied to matching or cost sharing requirements of other federal programs;
6. Are provided for in the approved budget when required by the federal awarding agency; and
7. Conform to other provisions of 2 CFR Part 200, as applicable.

Third party in-kind contributions, defined in 2 CFR 200.96, means the value of non-cash contributions (i.e., property or services) that (a) benefit a federally assisted project or program; and (b) are contributed by non-federal third parties, without charge, to a non-federal entity under a federal award. For the VITA Grant program, examples of third party in-kind contributions are computers, printers, space, volunteer time, interpreter services, supplies, or advertising.

There is no prohibition on counting student services for which academic credit is given, nor other services for which service providers receive some benefit from a third party, as a proper basis of meeting the matching fund requirements as a third party in-kind contribution that otherwise complies with 2 CFR 200.96.

The amount of matching funds offered by the applicant (including from other sources) should be recorded in blocks 18b-e depending on the source of the funds, of the SF 424. It must equal or exceed the amount in block 18a. Federal.

Additional information on cost sharing or matching funds can be found in the Budget Information section of this publication.

Debarment or Suspension

As part of the application, you are required to make certain certifications and provide certain assurances. One of these certifications is the *Certification Regarding Debarment, Suspension, and Other Responsibility Matters – Primary Covered Transactions.* As part of eligibility, the GPO will check the individuals listed on the Application for Federal Assistance, Standard Form 424, and key individuals in the Program and Financial Operations narratives to ensure they are not debarred, suspended, or otherwise excluded from or ineligible for a federal award. You may

check this yourself before applying by visiting the System for Award Management (SAM) maintained by the General Services Administration (GSA). If you identify incorrect information about your organization or individuals within your organization, you should contact the agency that reported the information.

Audits Under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards, 2 CFR Part 200

Audit requirements applicable to grant award recipients have been described in 2 CFR Part 200, effective December 26, 2014. If your organization expends $750,000 or more in a year in federal funds, your organization must have a single or program specific audit for that year.

The Federal Audit Clearinghouse operates on behalf of the Office of Management and Budget (OMB) and its primary purpose is to disseminate audit information to federal agencies and the public. If the most recent audit showed an unfavorable finding, it will not automatically disqualify you from consideration; however, more information may be requested to ensure any deficiencies noted in the audit have been corrected. Detailed information can be obtained from 2 CFR Part 200, Subpart F - Audit Requirements (formerly OMB Circular A-133). The GPO will review the audit reports located at **https://harvester.census.gov/facweb/**.

Timely Submission of Reports

If your organization received a VITA Grant or a Tax Counseling for the Elderly (TCE) grant in prior years, we will determine if all required reporting was completed and submitted timely. If it is not and a request to delay reporting was not approved, the applicant is ineligible for a grant during this announcement period. Submitting required reports timely is a pre-requisite for consideration of future grant opportunities.

Before Starting Your Application

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

- Secure a Unique Entity Identifier or Dun & Bradstreet Data Universal Numbering System (DUNS) Number after
- Register with the System for Award Management (SAM)
- Register with Grants.gov in order to receive updates and to submit application electronically.
- Determine if application is subject to review by the state under Executive Order 12372.

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

Unique Entity Identifier (UEI)

Effective April 2022, the System for Award Management (SAM) will stop using the proprietary, nine-digit Data Universal Numbering System (DUNS) number supplied by Dun & Bradstreet. The General Services Administration (GSA) will instead supply and generate a non-proprietary Unique Entity Identifier (UEI) at www.sam.gov for identifying entities during the awards process for things like contracts, grants and cooperative agreements in SAM and other systems. GSA is streamlining the UEI request, registration, and support process by allowing entities to handle all three through SAM.

UEIs are 12-character alpha-numeric values — all letters are capitalized. The final character will be a checksum of the first 11 to detect errors in data. UEIs won't use the letters O or I to avoid confusion or use nine-digit sequences like the DUNS number.

UEIs will automatically be assigned to existing entities within SAM and made available for viewing. Organizations' registration will automatically be assigned a new UEI which will be displayed in SAM. The purpose of registration, core data, assertions, representations & certifications, points of contacts, etc. in SAM will not change and no organizations will be required to re-enter this data. The DUNS number assigned to the registration will be retained for search and reference purposes in SAM.

Until SAM begins assigning UEIs, grant applicants must provide a DUNS number in SAM to complete the SAM registration and in block 8c of the SF 424. DUNS numbers may be obtained for free by calling Dun and Bradstreet at

(866) 705-5711 or by applying online at http://fedgov.dnb.com/webform. The number is staffed from 7 a.m. to 6 p.m. Central Time. The TTY number is (877) 807-1679.

System for Award Management (SAM)

System for Award Management (SAM) is the primary registrant database of contracts and assistance awards for the federal government. The purpose of the SAM 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 SAM, maintain an active registration during the application and evaluation period and then throughout the period of the grant and final reporting. Register early. Please give yourself plenty of time before the application submission deadline. Plan on 10 business days after you submit and receive a message that your request is complete for your registration to be active in SAM, then give yourself an additional 2 business days for Grants.gov to recognize your information so that you can submit the grant application.

If already registered in SAM, renewal of the registration is required annually. Check when your registration will expire and update. You may update as often as you want but at least once per year. The complete resource for SAM registration is located at **www.sam.gov**.

NEW REQUIREMENT: As of February 2, 2019, all entities registering for All Awards or Federal Assistance Only, will be required to review the Financial Assistance Representations and Certifications. These are a common set of certifications and representations required by Federal statutes or regulations in accordance with grant guidance under Title 2 of the Code of Federal Regulations. If you intend to apply or are a recipient of a Federal grant or cooperative agreement, you must agree to the grant's certifications and representations in the Representations and Certifications section of your entity registration. A list of these certifications is included in Appendix A, Exhibit 2, however your agreement MUST be made in www.sam.gov.

Once you are registered in SAM, SAM will provide advance notification to you when you need to renew your registration. This must be done annually in order to maintain active status. Visit www.sam.gov for more information. Failure to maintain an active registration in SAM will result in non-consideration of your application.

Grants.gov Registration

All applications must be submitted using **Grants.gov** and now that your SAM registration is active, you're ready to register on Grants.gov. If you're already registered, have users in your organization check to make sure they have a current password and the proper permissions to perform the required actions. Grants.gov offers numerous applicant resources to assist in registering and using the system. Once at Grants.gov select the "Applicants" tab. The applicant actions provide step-by-step instructions for applying for a grant and tracking an application. Also, check out applicant resources for user guides, checklists, animated tutorials, web casts, and frequently asked questions. For registration assistance, review the Organization Registration Checklist (**https://www.grants.gov/web/grants/applicants/organization-registration.html**) for the actions required to complete this step.

On December 31, 2017, Grants.gov officially retired the legacy PDF application package as a method to apply for a federal grant. This changed the way many Grants.gov users complete and submit their grant applications using a new streamlined method titled Workspace. Although applications submitted through Grants.gov Workspace will look identical to grantors, the applicant experience has changed significantly when compared to the legacy PDF application package.

Workspace is the standard way for organizations or individuals to apply for federal grants in Grants.gov. Workspace allows a grant team to simultaneously access and edit different forms within an application. Plus, the forms can be filled out online or offline—your choice.

Grants.gov Workspace also allows applicants and organizations to tailor their application workflow. There are three approaches that applicants can take when completing a Workspace application:

- Basic - Best for organizations with 1-2 registered Grants.gov users + Application forms are downloaded and emailed to collaborators before being uploaded back to the workspace
- Intermediate - Best for organizations with 3-5 registered Grants.gov users + Applicant teams are typically comprised of an AOR who submits, as well as a Workspace Owner who oversees form completion
- Advanced - Best for organizations with external Grants.gov users, such as consultants+ Workspace Owner manages form access and Workspace Owner adds sub-forms

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

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

Once all registrations are complete, it is time to start your application. The application will be available for download from Grants.gov beginning May 1. On the Grants.gov website, locate "Apply for Grants" under the "Applicants" tab. Follow the instructions to download the application using the Catalog of Federal Domestic Assistance (CFDA) Number 21.009.

State Review Required Under Executive Order 12372

Executive Order 12372, Intergovernmental Review of Federal Programs, was issued with the desire to foster the intergovernmental partnership and strengthen federalism by relying on state and local processes for the coordination and review of proposed federal financial assistance and direct federal development. The Order allows each state to designate an entity to perform this function. Review the State Point of Contact (SPOC) List at **Office of Federal Financial Management** 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. Follow state instructions, if applicable. Please check the appropriate item in block 19 of SF 424. See Appendix B, Additional Aids in Applying for a Grant, Exhibit 3 – Intergovernmental Review (SPOC List)

What to Include in the Application

All VITA Grant recipients will receive a multi-year award that can be continued for up to three total years. Multi-year recipients will not be subject to the technical evaluation for the second and third years of a multi-year award but will be evaluated to ensure that no significant concerns were raised in prior years and that they have met all requirements in Prior Year Grant Performance, later in this publication.

A full application is not necessary from current VITA grant multi-year recipients whose current whose grant agreement shows a multi-year period of "1" or "2" to indicate the first two years of a three year award. The "Program Plan" and "Financial Operation" sections of the narrative for these years are required only to address significant changes from the prior submission's description about the remaining years of the award. A Civil Rights Narrative is required for all applications.

Note: Inform us if there has been a change in partners and to provide any updated contracts or memorandums of understanding planned for use.

Applicants must submit all components of the application via www.Grants.gov. Use of Grants.gov provides assurance that required entries are not left blank on the standard forms and provides receipt acknowledgment by the IRS. Please label the files that will be attached by the names indicated.

Component	Required	Required For Year 2 and Year 3
1. Application for Federal Assistance, SF 424 Note: Several items within the SF 424 allow for the applicant to attach additional information. If the applicant uses this option, the system will automatically name the files. They do not need to be submitted separately under item 4 below.	Yes Select "New" in Block 2, Type of Application	Yes Select "Continuation" in Block 2, Type of Application
2. Confirmation of Eligibility – Attach either a copy of the determination letter issued by the IRS recognizing the organization as exempt under IRC Section 501(c); a letter of academic accreditation for college, university or other institution of higher learning; or a letter submitted by agency or government head on its official stationery indicating it is a government entity.	Yes	No
3. Narrative – Includes three sections: a. Program plan section b. Civil rights section c. Financial operations section Note: Attach as one document. Be sure the sections are labeled as explained in the narrative section instructions.	Yes	Yes
4. Other Attachments – For any attachments that are mentioned in the narrative section. Note: It is not required that your application include other attachments; however, if your application mentions an attachment and it is not included, it will not be requested or considered during evaluation.	If applicable	If applicable
5. Form 13978, Projected Operations VITA Grant Application - The form is available to download on IRS.gov.	Yes	Yes
6. Form 13977, VITA Grant Budget Plan - The form is available for download on IRS.gov.	Yes	Yes
7. Indirect Cost Rate Agreement – This is only required if you are proposing to include indirect costs in your budget and have an existing negotiated agreement.	If applicable	If applicable
8. Disclosure of Lobbying Activities, SF LLL – This is only required if the applicant must disclose lobbying activities pursuant to 31 USC 1352.	If applicable	If applicable
9. Form 14335, Contact Information for VITA and TCE Grant Programs	Yes	Yes
TIP: Check out our VITA Grant web page for additional guidance on applying for the VITA Grant.		

Organizations are not required to provide matching funds documentation at time of application. Matching funds documentation will be due 20 days from the date on the award notice.

Tips for Completing Your Application

When completing your application, it is important to adhere to the established requirements and guidelines.

Listed below are a few tips that will lead to a strong application package.

- Stay within the guidelines when completing the narratives (number of pages, font, content).
- Use good grammar.
- Include current statistics whenever possible and document the source. If the statistics show a reduction in returns, sites, or volunteers year-to-year, explain why.
- Number the pages of your narrative so reviewers can easily identify missing pages.
- Limit attachments to only vital information. Choose judiciously the attachments included. Ask whether they strengthen your package before including in the application.
- Use forms when provided to ensure needed information is not overlooked. Organizations that use recommended forms (e.g., Forms 13977 and 13978) generally score higher because all required information is provided and individuals reviewing the application can more easily locate key data.
- Ensure individuals responsible for submitting and approving applications have a valid Grants.gov login and password well in advance of the application due date.
- Ensure information agrees throughout the application. For example, line 20, Federal Funds Proposed Expenditures, on Form 13978, VITA Grant Budget Plan, should agree with the amount of funds requested on the SF 424.
- Complete all required forms, certifications, and narratives.
- Double check all calculations.
- Review the application package prior to submission and use more than one reviewer.
- Label the application package correctly.
- Prepare your application early. Don't wait until the last day to submit to Grants.gov. After submitting your application to Grants.gov allow 48 hours for validation just in case errors are encountered. Some error corrections may require overnight processing before they are corrected.

Application for Federal Assistance, Standard Form 424

Who Must Complete This Form?

All applicants

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

Grants.gov will reject all applications where required fields are left blank or the proper application package is not used.

Things to Note:

- The EIN, DUNS number, and UEI (when available) should be reviewed for accuracy.
- Ensure contact information is accurate. Past submissions included incorrect phone numbers and email addresses leaving U.S. postal address as the only method of contacting. This delayed processing of the application.
- Processing may be delayed when the contact and authorized representative are the same on the SF 424 and we cannot reach the individual for questions. Please provide additional contacts for questions with your application in the Financial Operations section of your narrative.
- For information that will not fit into the space allowed on the SF 424, attach the additional information to the SF 424 as provided by Grants.gov.

This form is required for all grant applications. It may require that you obtain additional information prior to its completion such as whether state review is required or federal debt exists. You must already have your DUNS/UEI and EIN numbers.

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

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

Block	Title	Comments
1.	Type of Submission	Select ***Application***
2.	Type of Application	Select ***New*** for new applicants or ***Continuation*** for current multi-year recipients.
3.	Date Received	Leave blank
4.	Applicant Identifier	Leave blank
5a.	Federal Entity Identifier	Leave blank
5b.	Federal Award Identifier	Leave blank
6.	Date Received by State	Leave blank. The state will provide if you are subject to review by state under Executive Order 12372. See Block 19 for more information.
7.	State Application Number	Leave blank. The state will provide, if applicable.
8a.	Legal Name	Enter legal name. Do not use an acronym unless this is the legal name. This should be the organization registered with the System for Award Management and the IRS. All must agree.
8b.	Employer Identification Number	Record EIN assigned by the IRS. This is the entity checked for federal tax compliance.

Block	Title	Comments
8c.	Organizational DUNS/UEI	Record UEI (when available from SAM) or DUNS number from (Dun & Bradstreet).
8d.	Address	Record address. This should be the address for your physical location. Be sure to complete the county/parish information. You must include the nine digit zip + four in your address. If you use a post office box for mail delivery, please add this address to the narrative.
8e.	Organizational Unit	Record department and/or division of organization in 8a, if applicable. This is the unit or division that will undertake the assistance activity.
8f.	Name and Contact	Record the name and contact information of the person to call in the event the IRS has questions about the application. Be sure this information is accurate.
9.	Type of Applicant	Select from list. If applicant meets more than one category, you may select up to three; however, only one selection is required. Refer to the section on eligibility to determine if you are eligible for this grant. 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 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 T. Tribally Controlled Colleges and Universities U. Alaska Native and Native Hawaiian Serving Institutions V. Non-Entity W. Other (specify)
10.	Name of Federal Agency	Automatically populates with Volunteer Income Tax Assistance
11.	Catalog of Federal Domestic Assistance Number	Automatically populates with ***21.009*** in the number box and Volunteer Domestic Assistance Income Tax Assistance (VITA) Matching Grant Program in the CFDA title box.
12.	Funding Opportunity Number	Automatically populated by Grants.gov
13.	Competition Identification Number	Leave blank
14.	Areas Affected by Project	Provide the county where service will be provided. If multiple counties, record each. If an entire state or multiple states, record each. If more space is required, continue on a blank sheet and attach.
15.	Descriptive Title of Applicant's Project	Record the title of the project you have planned. It can be as simple as VITA Tax Assistance or your coalition name. This is only a project title.

Block	Title	Comments
16.	Congressional Districts	Record the congressional district of the applicant and of the location where service is provided. 16a. Enter the applicant's Congressional District, and 16b. Enter all District(s) affected by the program or project. Enter in the format: 2 character state abbreviation – 2 character district number, e.g., CA-05 for California's 5th district or NC-10 for North Carolina's 10th district. If all congressional districts in a state are affected, enter "all" for the district number, e.g., MD-all for all congressional districts in Maryland. If more space is required, continue on a blank sheet and attach.
17.	Proposed Project	Record October 1 as the start date and September 30 of next year as the end date.
18a.	Federal Funding	Record amount of federal funds requested.
18b.	Applicant Funding	Record the amount of funds available for the cost share or match. These are all funds offered as match. A dollar-for-dollar match is required for this grant.
	Other Funding	Complete as applicable, leave blank or record "0.00." No program income is allowed as return preparation and electronic submission must be provided free of charge.
18g.	Total	Add the amounts in 18a through 18f.
19.	Is Application Subject to Review by State Under Executive Order 12372 Process?	If not already done, review the State Point of Contact (SPOC) List at www.whitehouse.gov/omb/management/office-federal-financial-management to determine if your state is participating. Complete based on the results of your research.
20.	Is the Applicant Delinquent on any Federal Debt?	Answer the question. Provide explanation, if applicable. See eligibility and tax compliance section for explanation examples when there is a delinquent return or tax obligation.
21.	Certification and Assurance and Authorized Representative	Check "I Agree" to certify to the statements contained in the "List of Assurances and Certifications" found in Appendix A, VITA Grant Application Components, Exhibit 2, and that your statements in the SF 424 are true, complete and accurate to the best of your knowledge. Complete this section with the name, contact and signature of the individual authorized to submit grants on behalf of the applicant organization.

Narrative

Who Must Complete This Section?

New applicants must complete all three narrative sections -- program, civil rights, and financial operations. All multi-year recipients in year 2 or year 3 must submit a civil rights narrative and financial operations narrative. Multi-year recipients must submit a program narrative highlighting changes to your program..

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

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

Things To Note:

- **Keep the reader in mind.** Reviewers of your plan will use only the information contained in the application to assess the program plan. The applicant should ensure responses are complete and clearly written and speak to the information requested.
- **Explain everything.** In order to remain impartial the individual reviewing your application knows nothing about your organization's program.
- **Follow the instructions and application guidance carefully.** The application provides instructions for the proper organization and labeling of materials. Present information in the requested format.
- **Label all sections and number all attachments.** Include page numbers so you can direct the reader back to the section easily.
- **Utilize program coordinator for thorough understanding of processes.** Many of the topics requested in the program plan narrative require close coordination with the program and/or site coordinator that oversees return preparation. Understanding program requirements ensures plans are communicated thoroughly.
- **Use forms when provided.** Use of forms provides reviewers easy access to key information. Reviewers may miss key information when it is buried in a narrative. Forms 13977 and 13978 are provided to capture prior year performance, proposed returns, sites, primary and secondary focus, matching funds information, budget expenses, corporate felony convictions, cash sub-awards, and related party transactions. These are available on the VITA Grant web page and with the Grants.gov announcement.
- **Be brief, concise, and clear.** Make each point understandable. Provide accurate and honest information, including candid accounts of problems and realistic plans to address them. If any requested information is omitted, explain why. If providing information in tables, charts, or attachments, make sure they are labeled and consistent.
- **Be organized and logical.** Many applications fail because the reviewers cannot follow the thought process of the applicant or because parts don't fit together or are contradictory.
- **Combine data.** If submitting on behalf of a coalition, combine the data for the overall plan, such as prior return preparation performance. Combine the results from all participants that will be funded by the program into one table.
- **Carefully proofread the application.** Misspellings and grammatical errors will impede reviewers in understanding the application. Be sure to number all pages including any attachments.
- **Double check.** Have someone familiar with your program read the narrative to ensure all sections are answered and completely explained.
- **Adhere to limits and formats requested.** Keep the narrative to 55 pages, double spaced, Arial or Calibri font 12. The page limit does not include attachments; however, attachments should not be used to circumvent the narrative page limits.

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

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

I. Program Plan Section

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

1. Describe your experience working with low-to-moderate-income taxpayers, person with disabilities, persons with limited English proficiency, Native Americans, individuals living in rural ares, members of the Armed Forces and their spouses, and the elderly, both outside of and within the VITA/TCE programs. Include any year-round efforts your organization coordinates or participates in. Include any efforts your organization has taken to provide financial education and asset building to these same populations. Some examples of financial education and asset building activities may include Individual Development Accounts (IDA), credit counseling workshops, home buyer workshops, assistance in opening bank accounts, foreclosure workshops, identity theft workshops, etc.

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

2. Describe your prior experience coordinating and operating an IRS volunteer return preparation program. Tell us the number of years your organization (or sub-recipient organization) has participated in the VITA or TCE program.
3. Provide an itemized list of the three most recent years that your organization has been involved in the volunteer return preparation program. Include the source of your information. Please use the format shown below. Be sure to only report production for the activities that are covered by the VITA Grant. For example, adjust production for the overall coalition by subtracting the returns and sites operated by AARP Tax-Aide or by organizations that will not be funded by this request. Remember to include the following information:
   - Current and prior year returns prepared and electronically filed by VITA volunteers;
   - Returns prepared and filed by customers through facilitated self-assistance VITA sites; and
   - Paper returns filed by VITA site customers and containing an accurate SIDN.
   - Returns not included in the count above, such as Form 1040X.

   Please explain any reductions in the service from year-to-year. If submitting on behalf of a coalition of partners, summarize the information overall and do not provide information for each partner here. You may attach individual performance information by partner if you wish.

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

4. Explain whether you will promote facilitated self assistance through MyFreeTaxes and whether you included these returns in your prior season reported production above. If used in your reported production, it is important to note that these returns will become part of the basis used in determining the minimum federal returns to be accomplished by your program if awarded a grant. We do recognize that your organization is limited in how it can influence use of this product. If the established goal is not met and the reason is attributable to not achieving the MyFreeTaxes returns, your organization will not be held accountable.

B. Strength of Program - 40 points

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

C. VITA Target Audience - 40 points

1. Describe your plans to focus on extending services to underserved populations (urban and non-urban) and hard to reach areas. Be sure to:
   - Indicate a primary and secondary focus. Please provide relevant rationale and demographic data, citing source, for your primary and secondary focus. Classify your primary and secondary focus as either low-to-moderate income taxpayers, persons with disabilities, person with limited English proficiency, Native Americans, individuals living in rural areas, members of the Armed Forces and their spouses, and the elderly. You can describe any other subsets of these populations in your narrative. Indicate the number of individuals you propose to reach with your primary and secondary focus onForm 13978, Projected Operations - VITA Grant Application.
   - Discuss the underserved population, underserved geographic area, and/or hard to reach area your program will target.

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

Census data can be very helpful in determining the area of focus needed for your geographic coverage. The following tools may provide additional information and data.

The **American Community Survey** provides information about the social and economic needs of your community every year. Basic population data is available for all geographies with a population of 20,000 or more. However, sometimes the specific market segment data is not yet available, such as for limited English proficient (LEP).

Annual Population Estimates

2. Provide the following information on page 2 of Form 13978.

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

To promote partner collaboration, sites may share the same physical location and volunteers. However, if the location is utilized by multiple grant recipients, associated costs must be apportioned so that no double charging occurs to the grants and return production is not double counted. Separate SIDNs and EFINs will ensure production from each sponsored grant is clearly distinguishable.

3. Provide the number of federal tax returns you propose to accomplish and your strategy to achieve growth over the prior period's results. Please note that actual production expected of a recipient of this grant may differ from what is proposed. IRS considers production captured in IRS systems for the sites in your plan at time of evaluation, which can differ from the returns reported in the application because return preparation activities may still be underway at time of application.
4. Provide the total number of volunteers you anticipate using in the program.
5. Discuss what you will do to handle an overflow of customers/taxpayers and how you will ensure the taxpayer receives service.
6. Identify other service delivery methods, such as mobile; ad-hoc; facilitated self-assistance sites; virtual VITA sites; year-round sites;, and tell us why and to what degree you are planning to use this as a service delivery method.

TIP: Be sure to include <u>ALL</u> types of sites you will operate. This includes FSA, virtual, and year-round sites including sites where you complete prior year or amended returns.

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

1. Describe your organization's mission as it relates tothe targeted populations identified above. In addition, include a full explanation of your agency's relationship with schools, government entities, community based non-profits or for-profit organizations.
2. Describe the roles and responsibilities of each collaborating organization, to include contributions of each, such as:
   - Space provided for site
   - Equipment
   - Training assistance
   - Funding
   - Advertising
   - Publicity
   - Supplies
   - Internet connectivity
   - FEAB services

3. Describe your organization's role if you are a lead organization filing this application on behalf of a coalition; list all coalition partners' names.

E. Sustainability and Growth Strategy - 10 points

Document your organization's plans for sustaining and growing your program long term. Explain how you plan to grow and sustain your VITA Program long term. Include your strategy for:

- Increasing e-file capacity
- Securing additional funding sources including equipment acquisition
- Targeting of underserved populations
- Recruitment of volunteers
- Retention of volunteers
- Expansion of collaborative efforts among community organizations

F. Quality Control Process – 40 points

1. Explain the processes and procedures in place to ensure adherence to each of the IRS quality site requirements.

- Certification of volunteers
- Intake/Interview process
- Quality review process
- Reference material availability (include a listing of what is available at the site)
- Timely filing of return
- Volunteer agreement
- Civil Rights notification
- Site identification (SIDN)
- Electronic filing identification (EFIN)
- Security, privacy and confidentiality

See Quality Site Requirements or Publication 5166, VITA & TCE Quality Site Requirements, for more information. If any requirements are addressed under another section of the program plan, please make reference as to where addressed.

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

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

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

G. Program Measures – 10 points

The VITA Grant Program objectives are:

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

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

- Identify your VITA Grant objectives and additional program goals for the award year. Your additional program goals are those that are over and above the VITA Grant objectives, as stated above. Goals

should be specific and measurable. Some examples may include goals for an EITC day, a Super Saturday, a customer survey on level of service, a decrease in wait time, or an offering of financial education/asset building programs.
- Explain how you plan to measure the success of your program goals and the VITA Grant Program objectives including the tools and methodology used.
- Describe the means you have in place to capture the data, measure results, and provide reports including the tools and systems used for data analysis.

II. Civil Rights Section

TIP: All applicants, including those requesting continuations of multi-year awards, must provide the information requested. If a particular section is not applicable, be sure to state it is not applicable. For additional information, please contact the IRS Civil Rights Unit at 202.317.6925 (not a toll-free number) or edi.civil.rights.division@irs.gov.

Applicants must provide information necessary to demonstrate compliance with **Title VI of the Civil Rights Act of 1964** (Public Law 88-352), as amended, which prohibits discrimination on the basis of race, color, or national origin; **Section 504 of the Rehabilitation Act of 1973** (Public Law 93-112), as amended, and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibits discrimination on the basis of disability; **Title IX of the Education Amendments of 1972** (Public Law 92-318), as amended, which prohibits discrimination on the basis of sex in education programs or activities; the **Age Discrimination Act of 1975** (Public Law 94-135), as amended, which prohibits discrimination on the basis of age; and **Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency**, which sets forth the compliance standards that recipients of Federal financial assistance must follow to ensure that their programs and activities normally provided in English are accessible to those with limited English proficiency, including providing oral interpretation and written translation when necessary.

Reprisal - No recipient or other person shall intimidate, threaten, coerce, or discriminate against any individual because the individual has made a complaint, testified, assisted, or participated in any manner in an investigation, proceeding, or hearing.

The Department of the Treasury has issued regulations which will require additional data collection and reporting requirements from applicants. Guidance regarding the implementation of the new requirements will be forthcoming once it is available. More information about the regulations can be found at **https://www.federalregister.gov**.

In the interim, please provide the following information specific to the function operating the VITA Program within your organization. The civil rights narrative should outline and address items (A through E) below.

A. A list of active lawsuits or complaints naming the applicant which alleges discrimination on the basis of race, color, national origin, age, sex, disability, or reprisal with respect to service or benefits being provided. The list should include: the date the lawsuit or complaint was filed; a summary of the allegation; and the status of the lawsuit or complaint, including whether the parties to a lawsuit have entered into a consent decree.

B. A description of all pending applications for financial assistance and all financial assistance currently provided for free tax return preparation program activities by other federal agencies. For all applicants of 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 belongs.

C. A summary of all civil rights compliance review activities conducted in the last three years by the Internal Revenue Service or other oversight agencies covering free tax return preparation activities. The summary shall include: the purpose or reason for the review; a summary of the findings and recommendations of the review; and a report on the status or disposition of such findings and recommendations. For all applicants for IRS financial assistance, this information should be relevant to the organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity belongs.

D. A description of how the applicant will address the needs of limited English proficient (LEP) individuals and individuals who may need a reasonable accommodation in order to access free tax return preparation services.

E. A description of the population eligible to be served, categorized by race, color, national origin, age, disability or sex.

F. Certification and agreement 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 statues relating to nondiscrimination. Certification is provided by checking "I Agree" in block 21 of the SF 424.

G. A statement that the applicant agrees to display the IRS Civil Rights Poster, **Publication 4053**, notifying the public that persons who believe they have been discriminated against on the basis of race, color, national origin (including limited English proficiency), sex, age, disability or reprisal in the distribution of services and benefits resulting from this financial assistance or grant program may file a complaint by sending an email to **edi.civil.rights.division@irs.gov** or at the following address:

Civil Rights Unit
Internal Revenue Service, Room 2413
1111 Constitution Ave., NW
Washington, DC 20224

Additional data may be requested only to the extent that it is readily available or can be compiled with reasonable effort, and is found to be necessary to make a civil rights compliance determination.

III. Financial Operations Section

Please address the following items regarding the financial operation of your organization. All questions must be addressed. If not applicable please respond with "NA" to ensure the item has been addressed.

A. State whether your organization has received federal funding in the last five years? If yes, continue to answer the following questions. If no, continue to question B.

1. In any of the last five years, did your organization expend $750,000 or more in federal funds in any single year? If yes, continue to 2. If no, continue to B.
2. Did you have an audit conducted as required by 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards? If yes, continue to 3. If no, explain why one was not conducted and continue to B.
3. What were the results of the most recently completed audit?
4. If any unfavorable findings (significant deficiencies), describe the corrective action planned and the status of implementation.
5. Is a copy of the audit results available on **https://harvester.census.gov/facweb**? Provide a copy with the application if it is not available.

B. For organizations answering "No" to question A above. Answer the following:

1. Does your organization complete an annual audit?
2. What were the results of the most recently completed audit?
3. If any unfavorable findings were identified by your auditor, describe the corrective actions planned, the status of implementation, and provide a copy of the audit report.

C. Who in your organization is responsible for your organization's tax matters? Please include full contact information including phone and email.

D. Describe whether your organization has documented policies and procedures for maintaining good internal controls by addressing questions 1-5 below. Maintaining good internal controls is often done through the use of an operations and procedures manual. Your organization should maintain an operations and procedures manual record of the policies and procedures for handling administrative and financial transactions. The manual can be a simple description of how financial functions are handled (e.g. paying bills, depositing cash, and transferring money between funds) and who is responsible for what, ensuring that the project manager and staff have a reasonable plan of action for carrying out each approved activity. A copy of your entire operations and procedures manual is not required to be submitted with your application; however, it may be requested if you are awarded a grant. For the application discuss how your organization:

1. Maintains policies and procedures for handling administrative and financial transactions consistently and with appropriate separation of duty to prevent misuse. This includes maintaining written standards to prevent conflict of interest in the selection, awarding, and administration of contracts.

2. Allocates allowable expenses and matching funds between qualifying and non-qualifying activities. Be sure to address separation of funds and activity if your organization receives Tax Counseling for the Elderly and/or Low Income Taxpayer Clinic funds.
3. Documents the time spent by paid personnel on grant activities. Include a sample of the time sheet or other document used for paid employees.
4. Accounts for in-kind contributions and valuation of contributions; include specific information on accounting for and valuing volunteer services if your organization proposes to use such services as matching funds. Include a sample of the time sheet used for volunteers.
5. Funds from other supporting organizations, if applicable. Will you have sub-grantees? If you have sub-grantees, provide an example of the instrument used to provide funding to sub-grantees (a contract, memorandum of understanding, or other). If an organization chooses to sub-grant part of the funds they have been granted, they are responsible to ensure compliance of all their sub-grantees. It is essential that sub-grantees are aware of the rules and regulations and that there is monitoring in place to ensure compliance. Please discuss your plan for monitoring sub-grantee adherence to the VITA grant agreement and requirements.

E. What is the accounting system used? The accounting system must meet generally accepted accounting principles. Organizations need to ensure that they can track both grant funds and match by budget line item. This might entail amending the chart of accounts to accommodate unique accounts, such as volunteer training. The reporting system should fairly and accurately document the spending of grant funds. Confirm that your system meets this expectation.

F. What is your organization's capitalization level for financial statement purposes? Your response to this question determines whether program assets such as computers and printers should be considered supplies or equipment. Documentation requirements differ based on this determination.

G. What is your organization's fiscal year?

H. Will your organization use stipends for any portion of its program? If yes, please provide a copy of the stipend policy explaining how it will be used.

I. Will you be electing the simplified method to account for volunteer services of screening, return preparation and quality review?

J. In what months are VITA sites open to provide federal return preparation assistance? This helps in determining whether expenses are reasonable when reviewing proposed budgets.

K. State whether your organization will use a fiscal agent for managing the funds awarded under this grant. Provide the organization name, address, UEI/DUNS number, and Employer Identification Number. Include a contact name for the organization for questions. Their information should not be shown on the SF 424. If your organization is awarded a grant, additional information will be requested at time of award.

L. If your organization uses a post office box for mail delivery, please provide the address here. Remember the address on the SF 424 should be your physical address and not a post office box.

M. Provide contact information (name, phone, email) for other individuals not included on the SF 424 that we may contact concerning your application.

N. Provide a general overview of how the federal funds will be used if awarded a VITA grant, i.e. funds will be used to pay a site coordinator, mileage and supplies for the various VITA sites.

Assurances and Certifications

All applicants must make the certifications and provide the assurances contained in the "List of Assurances and Certifications" found in Appendix A, VITA Grant Application Components, Exhibit 2 by checking "I Agree" in Block 21 of the SF 424, Application for Federal Assistance. Applicants should review this list in its entirety.

Civil Rights Review

The applicant is required to address the five items listed in the Narrative, Civil Rights Section, of this application. Each application for financial assistance shall be reviewed for its civil rights reporting requirements by the IRS Civil Rights Unit. A continuing multi-year applicant must update the required civil rights reporting information annually. Upon completion of its review, the Civil Rights Unit will forward a preliminary civil rights determination to the SPEC office. Financial assistance shall not be awarded to the applicant until the Civil Rights Unit has issued a preliminary determination of probable or conditional compliance based on the civil rights requirements reported by the applicant.

The Civil Rights Unit of the IRS may request additional data only to the extent that it is readily available or can be complied with reasonable effort and is found to be necessary to make a civil rights compliance determination. Examples of data and information appropriate for determining compliance with applicable civil rights statutes and implementing regulations may include but is not limited to:

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

The Civil Rights Unit annually conducts selected post-award compliance reviews to ensure civil rights requirements are in place and to provide technical assistance to recipients. The results from the selected compliance reviews are compiled into a report and provided to the SPEC organization. The following are examples of civil rights compliance areas addressed during compliance reviews:

- External building accessibility (e.g., accessible entrances, curb cuts, sufficient parking spaces for persons with disabilities)
- Interior accessibility (e.g., signage for emergency routes, accessible routes to and within the service area, sufficient seating in the service area, restrooms, accessible water fountains and elevators)
- Non-discrimination policies (e.g., Pub 4053 displayed in service areas, the organization's non-discrimination policy posted and disseminated in marketing materials)
- Accommodations for persons with disabilities (e.g., sign language interpreters, Braille/large print documents)
- Accommodations for persons with limited English proficiency (e.g., bilingual volunteers, language interpreters, overthephone interpreters, community resources)

Lobbying

Federal law generally prohibits recipients of a federal contract, grant, loan, or cooperative agreement from using federal appropriated funds to pay any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, or officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement. 31 USC 1352; 31 CFR Part 21. Persons are required to file a certification

form and a disclosure form with each submission that initiates agency consideration of such person for award of a federal contract, grant, or cooperative agreement exceeding $100,000 or an award of a federal loan or a commitment providing for the United States to insure or guarantee a loan exceeding $150,000. 31 CFR 21.110(a). See also 31 CFR 21.110(c) 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.

Trafficking Victims Protection Act of 2000

The Trafficking Victims Protection Act of 2000, as amended, (22 USC § 7104) requires any agency that awards a grant to a private entity to include a condition authorizing the agency to terminate the grant or take other remedial actions, without penalty, if the private entity 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.

Under the Act, a grantee that is a private entity and any sub-recipient that is a private entity may not engage in, or use labor recruiters, brokers, or other agents who engage in—

a. Severe forms of trafficking in persons;
b. The procurement of a commercial sex act during the period of time that the award is in effect;
c. The use of forced labor in the performance of the award; or
d. Acts that directly support or advance trafficking in persons, including the following acts:
   - Destroying, concealing, removing, confiscating, or otherwise denying an employee access to that employee's identity or immigration documents.
   - Failing to provide return transportation or pay for return transportation costs to an employee from a country outside the United States to the country from which the employee was recruited upon the end of employment if requested by the employee, unless exempted from the requirement to provide or pay for such return transportation by the Federal department or agency providing or entering into the grant, contract, or cooperative agreement; or the employee is a victim of human trafficking seeking victim services or legal redress in the country of employment or a witness in a human trafficking enforcement action.
   - Soliciting a person for the purpose of employment, or offering employment, by means of materially false or fraudulent pretenses, representations, or promises regarding that employment.
   - Charging recruited employees placement or recruitment fees.
   - Providing or arranging housing that fails to meet the host country housing and safety standards.

The IRS may unilaterally terminate the award or take other remedial actions, without penalty, if any private entity is determined to have violated a prohibition in items a, b, c, or d 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, c, or d above through conduct that is either:

- Associated with performance under the award; or
- Imputed to the private entity using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR Part 180, OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-Procurement), as implemented by the Department of the Treasury at 31 CFR Part 19.

Federal Funding Accountability and Transparency Act

The Federal Funding Accountability and Transparency Act (FFATA) of 2006 (Pub. L. 109-282), 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.

Unique Entity Identifier and System for Award Management

Applicants are required to register with the System for Award Management (SAM) prior to submitting a grant application and are required to maintain an active SAM 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 SAM database after the initial registration, the applicant is required to review and update on an annual basis from the date of the initial registration or subsequent updates - of its information in the SAM database to ensure it is current, accurate, and complete. Applicants are also required to provide a Unique Entity Identifier (when available from SAM) or a Data Universal Numbering System (DUNS) number (from Dun & Bradstreet) with each application. For more information, see 2 CFR Part 25.

Corporate Felony Convictions

VITA funds currently may not be awarded to any corporation that was convicted of a felony criminal violation under any federal law within the preceding 24 months, where the IRS is aware of the conviction, unless the IRS has considered suspension or debarment of the corporation 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 that occurred under federal law within the preceding 24 months.

To disclose a covered conviction, use the Form 13977 and attach a document to record information specific to the conviction and submit with your application through Grants.gov as an attachment.

Crimes Involving Fraud, Bribery, or Gratuity

Applicants must disclose all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the award. Applicants awarded a grant will remain under a duty to disclose these acts and will need to require similar certifications from any grant sub-recipients.

To disclose a covered conviction, record information specific to the conviction and submit with your application through Grants.gov as an attachment.

Buy American Act

The Buy American Act, 41 U.S.C. 8301-8303, includes a requirement that all un-manufactured articles, materials, and supplies purchased using grant funds be mined or produced in the United States and that all manufactured articles, materials, and supplies purchased using grant funds be manufactured in the United States substantially all from articles, materials, or supplies mined, produced, or manufactured in the United States. A conviction for violating the Buy American Act causes debarment from federal grants and contracts. The requirement to Buy American does not apply to information technology that is a commercial item, products for which the expected value of the procurement is $10,000 or less, products for use outside the United States, foreign products when domestic products are unavailable or are of unacceptable quality, or foreign products excepted by certain trade agreements. The IRS may waive the requirement to Buy American if its application would be inconsistent with the public interest or the cost would be unreasonable.

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 national preservation program requirements at 54 USC 300101 et seq.;
- Environmental requirements of the Clean Air Act (42 USC 7401 et seq.);
- Whistleblower protections at 41 USC 4712;
- Rules governing allowable costs at 41 USC 4304 and 4310;
- The non-pollution requirement of the Federal Water Pollution Control Provisions (33 USC 1251 et seq.); and
- Drug-free workplace requirements (41 USC 8101 et seq.), adopted by the Department of the Treasury at 31 CFR Part 20.

Note: Federal law prohibits the IRS and all recipients of VITA Grant funds from providing VITA Grant funds to the Association of Community Organizations for Reform Now (ACORN) or any of its affiliates, subsidiaries, allied organizations, or successors as sub-grantees, subcontractors or other sub-recipients.

Note: Grants.Gov limits the characters that may be used in the naming of attachments. Applications will be rejected if characters other than the following are used in naming attachment files. Allowable characters include:

- A-Z, a-z
- 0-9
- Underscore _
- Hyphen
- Space
- Period .
- Parenthesis ( )
- Braces { }
- Brackets [ ]
- Ampersand &
- Tilde ~
- Exclamation Point !
- Comma ,
- Semicolon ;
- Apostrophe ‘
- At sign @
- Number sign #
- Dollar sign $
- Percent sign %
- Plus sign +
- Equal sign =

Submitting Your Application

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

Alert! Only applications accepted by Grants.gov will be processed. If more than one accepted application is received from an organization, we will process the last application received as long as it is before the deadline. Applications that are rejected by Grants.gov are not processed. Check to ensure your organization receives an acknowledgement of receipt and a tracking number from Grants.gov with the successful transmission of the application. Acknowledgements and reject messages are emailed to the Authorized Organizational Representative (AOR).

Application Submission Deadline

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

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

When Must I Submit My Application

All applications MUST BE submitted using Grants.gov by 11:59 p.m. (based on applicant’s location) on May 31. If May 31 falls on a weekend or holiday, the application MUST BE submitted by the next business day.

What Happens Once My Application is Submitted

The Grants.gov system automatically notifies the authorized organization representative (AOR) once the application is downloaded from Grants.gov by the IRS. Please make sure to include the correct email address and to check its accuracy to speed up this notification. Remove any SPAM blocks that may prevent messages from being received. Acknowledgement of receipt by the agency does not indicate the application is complete and can be processed. It is only acknowledgement that an application was received. Please note that Grants.gov will send emails to acknowledge filing of an application and a separate email to acknowledge that it has passed its virus checking. Additional emails

will be sent when it is rejected. Rejected applications are NOT considered. **They must be resubmitted with the corrected information and accepted by Grants.gov to be considered**.

The Grants.gov system will also send notification when the IRS assigns a tracking number. Please refer to this tracking number on all communications. The number will be formatted with the two-digit year for which service is provided and "VITA" and then followed by four digits specific to your application.

Note: If information on your SF 424 changes after submission of the application but before the IRS awards the grant, please notify the GPO at Grant.Program.Office@irs.gov.

Concurrent Processing

The IRS is performing the technical and GPO 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.

Incomplete Applications

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

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

Confirmation of Eligibility

Once it is determined that an application is complete, we review it for eligibility. We compare information submitted with the application for tax exemption and compliance and review it against information in IRS systems. A federal tax compliance check is done prior to awarding a grant.

We will review the information submitted around matching and determine whether it meets the established requirements and supports the amount requested in your application. We will also confirm the organization (and primary program persons) are not debarred, suspended or otherwise excluded from or ineligible for a federal award. We will check for a current account on SAM. We will review the prior year audit results on the Federal Audit Clearinghouse, when applicable. An unfavorable finding in a prior audit will not automatically disqualify your organization from consideration; however, more information may be requested to ensure any deficiencies noted have been corrected. For those applicants that received a VITA or TCE grant in the past, we will confirm all reporting is complete or is covered by an approved extension.

Applicants determined to be ineligible for other than tax compliance are not evaluated.

Evaluation and Selection Process

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

1. Technical Evaluation
2. Grant Program Office Evaluation
   a. Geographic and Target Audience Evaluation
   b. Budget Information Review
   c. Prior Year Grant Performance (production and reporting), if applicable

d. Tax compliance review

Technical Evaluation

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

1. Experience with low income and/or return preparation – 40 points
2. Strength of program – 40 points
3. VITA target audience – 40 points
4. Ability to partner or collaborate with multiple organizations – 20 points
5. Sustainability and growth strategy – 10 points
6. Quality control process – 40 points
7. Program measures – 10 points

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

Grant Program Office Evaluation

The technical evaluation process is followed by a review by the GPO. This is where a more in-depth review of the budget information is done as well as ensuring demographic and geographic coverage based on the proposals.

1. Geographic Dispersion of Grants
2. Budget Information Review
3. Prior Year Grant Performance
4. Tax Compliance

Geographic Dispersion of Grants

The technical evaluation considers how well the organization demonstrated in their application its ability to reach the target audience. The GPO evaluation then considers all applicants based on their technical score within a given state to ensure grants are distributed throughout all 50 states, the District of Columbia, and Puerto Rico. Each application is reviewed with other applicants for the:

- Geographic areas covered and how widespread coverage is proposed.
- The underserved populations that are targeted to serve.
- Number of taxpayers who will be served.
- Existence of other VITA Programs in the same geographic area serving the same target audience.

Financial Information Review

Each application undergoes a review by the GPO. The secondary evaluation includes review of the following areas:

- Financial Operations Narrative
- Appropriateness of funds sought for quantity of returns being prepared
- Reasonableness of administrative costs

Prior Year Grant Performance

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

Approval of Award

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

Award Notification

GPO will issue notification of acceptance or denial by email to the email addresses indicated on the SF 424. The notification will also be shared with the local SPEC Territory Office.

What Happens if I'm Not Awarded

The GPO will send a notification explaining that your organization was not awarded a grant and provide general information on why it was not selected.

Appeals Process

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

Freedom of Information Act

As with many IRS programs, the VITA Grant Program is subject to the Freedom of Information Act. Individuals may request copies of your application for their review. The Freedom of Information Act (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 after appropriate redactions have been made to ensure confidentiality of protected information. Requests should be made to the local IRS Disclosure Office.

What Happens After I'm Awarded

GPO will send a notification to individual award recipients. The awarded applicants will receive a package that includes the grant agreement and other documents in reference to the application process and information for consideration in providing revisions to the program plan and proposed budget. The applicant must sign and return the agreement and other documents required in accepting the grant. If the actual award amount is different from the requested award amount, the award applicant will need to provide revised budget and may need to revise the program plan and site listing. Your completed documents should be returned to the grant analyst listed on the grant agreement. The agreement contains the name, address, telephone number, and email address of the IRS analyst assigned your grant file.

Your organization is assigned a grant analyst that will work with the awarded organization throughout the grant period. This is your point of contact for any grant related questions or concerns. You are asked to provide revised documents, if applicable, and provide additional documents required to establish your account in the Payment Management System (PMS).

- Form 13981, Grant Agreement, must be signed by an authorized representative with authority to enter into a binding agreement on behalf of the organization.
- The Program Plan narrative may need to be revised based on the award amount if the program performance cannot be accomplished as originally submitted because of a reduction in the awarded amount.
- A list of proposed sites may need to be revised.
- Budget information will need to be submitted – see instructions below on how to submit the budget.
- Matching Funds Documentation will need to be submitted – see instructions below on submitting matching funds documentation.

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

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

Budget Information

Who Must Complete Budget Information?

All grant recipients - Due 20 days after award notice date.

Things to Note:

- Budget period covers October 1 through September 30.
- Only expenses directly allocable to this grant are allowed.
- A dollar-for-dollar match is required for this grant.
- Federal funds are those funds you are requesting from the IRS in support of the VITA Program.
- Non-federal funds are funds you have or will have available to spend on the VITA Program. These are considered matching funds. Some federal grant programs may allow the use of their funds as matching on other federal grants. You must confirm with the grantor of the funds and with the GPO before using these as matching funds. See “Federal Funds as Match” for more information.
- Please round figures to dollars only and no cents.
- Appendix B, Exhibit 1, Allowable/Unallowable Program Expenses, has a list of common expenses that are allowable or unallowable.
- Simplified method for recordkeeping available when utilizing volunteer services as match. See the section “Simplified Method for Volunteer Return Preparation Recordkeeping” for details.

Budget Formulation

All expenses must be reasonable, necessary, and allocable to this grant. Documentation must be maintained on all expenses, matching funds and donated services. Each line item does not require a dollar-for-dollar match. The total non-federal funds must equal or exceed the total federal funds.

In general, expenses are only allowable if they are reasonable and are costs that would not have been incurred but for the VITA Program. Appendix B contains two resources that are useful when formulating your budget. Exhibit 1 provides a table of the most common allowable/unallowable program expenses. Please refer to these exhibits to determine if a proposed expense is covered. The following information provides general guidance on categories of expenses that are allowed for this grant. It also identifies special limitations that might fit into the category.

A. Personnel (Salary) – Do not include fringe benefits with this calculation. Documentation includes daily timesheets for the individuals covered. This is required for both employees and volunteers. If all time is not spent on the VITA Program, the timesheets need to indicate the portion of time and activities attributable to the VITA Program. If a timesheet is not required for a salaried employee, some other form of documentation is required to show time spent on the VITA Grant program. This documentation must support the distribution of the employee’s salary among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities, which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. For paid staff, records of payment are also required.
   1. Federal funds may only be used for certain positions directly involved in the VITA Program. They are: Program coordinator, financial coordinator, site coordinator, clerical support, tax law instructor, quality reviewer, Financial Education and Asset Building (FEAB) coordinator and information technology support. Other positions may be

considered with prior approval. Federal funds may not be paid to individuals for the activities of screening or preparing tax returns.

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

Valuing Volunteer and Paid Employee Time

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

One of the positions under the category Business and Financial Operations Occupations is Tax Preparers (Occupation Code 13-2082). Tax preparers are defined as persons who prepare tax returns for individuals but are not required to be or have the responsibilities of an accredited or certified public accountant. For example, the mean hourly wage for the state of Texas is $19.36 per the Bureau of Labor Statistics (BLS) May 2013 National Occupational Employment and Wage Estimates for the United States. However, note that the BLS data represents a wage rate only and can be adjusted by a reasonable fringe benefit amount in determining a volunteer in-kind valuation rate.

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

When reviewing your financial plan information, the GPO uses this information to determine if proposed salaries and/or in kind service values are reasonable.

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

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

D. Technology – Documentation would include receipts for items purchased and the payment records.

1. Federal funds may be used to purchase, lease or rent computer related technology to support the program. Examples of items covered in this category include computers, printers, projection equipment for training (not a television), software, Internet connectivity, network cards, copier, etc. Technology purchased with federal funds should remain in use in the program in future years or may be used to support other federal programs. Equipment may be used to support non-federal programs when use does not interfere with the purpose for which it was purchased. Grant recipients may keep all technology purchased beyond the current year if participating in the VITA Program for an additional two years. The purchase of tax preparation software with VITA Grant funds is prohibited.

   The IRS provides tax preparation software annually to participants in the VITA Program that meet minimum production requirements at no cost. This category does not include disposable technology expenses such as printer cartridges or back up media. These items are considered supplies.
2. Non-federal funds used to pay these expenses may be used for matching when incurred specifically for the delivery of the program. Donated or loaned equipment may be included as matching and is valued at the fair market value of the property at the time of loan or donation. Equipment already on hand may be considered matching as well but the value must reflect normal depreciation.
3. Special Limitations: The value of the donated equipment is not reimbursable either as a direct or indirect cost. It may only be used as a source of matching funds.

E. Supplies - Documentation would include receipts for items purchased and proof of payment .

1. Federal funds may be used to purchase general supplies needed for the program's operation. This would include general office supplies such as pens, paper, staplers, staples, shredders, printer cartridges, copier toner, cable locks, power cords, back up media, etc. It may also include storage cabinets for records and/or equipment. Desks and/or tables for tax preparation activities may also be purchased. Federal funds may be used to purchase volunteer recognition but are limited to **$10 per volunteer**.
2. Non-federal funds used to pay these expenses may be used for matching when incurred specifically for the delivery of the program. Donated or loaned supplies may be included as matching and is matched at the fair market value of the property at the time of loan or donation.
3. Special Limitations: Federal funds used to purchase volunteer recognition are limited to $10.00 per volunteer. Donated goods, i.e., expendable personal property/supplies may be furnished to a non-profit organization. The value of the goods is not reimbursable either as a direct or indirect cost. It may be used as a source of matching funds.

F. Contractual – Documentation would be contracts and payments.

1. Federal funds may be used for contractual agreements to provide specialty services such as an interpreter, appointment scheduling, space rental, etc. A contract for space rental may include such additional services as security, maintenance, and cleaning. If the contract covers the use of the service for other than the VITA Program, only the portion directly attributable to the VITA Program may be charged. For example, a facility is used to support four programs and the VITA Program operates during 30% of the time. The cost of rental is $2000 per month, it would be limited to 30% or $600 for only those months that the VITA Program is in operation.
2. Non-federal funds used to pay these expenses may be used for matching when incurred specifically for the delivery of the program.

G. Construction – This category is not applicable to this grant. No expenses are allowed.

H. Other – Documentation would be receipts and proof of payment.

1. Federal funds may be used for other categories of items as well. Items such as publicity, audit services (when required because of the amount of federal funds expended), and installation of phone lines or Internet access are common expenses under this category for VITA grant recipients. Organizations may include the cost of food and beverages provided for volunteers at VITA sites. It is an allowable expense as long as the purchase meets all OMB established criteria (necessary, reasonable, allocable, and allowable). It must be a direct cost (not indirect) and incurred solely in support of the program. Total expenses for food and beverages may not exceed $500. Purchase of food and beverages 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 food and beverages provided. The cost of food and beverages purchased in conjunction with an event considered entertainment or social activity is not allowable.

2. Non-federal funds used to pay these expenses may be used for matching when incurred specifically for the delivery of the VITA Program.
3. Special Limitations: Donated use of space may be furnished to a non-profit organization. The value of the space is not reimbursable either as a direct or indirect cost. It may be used as matching.
4. Financial Education and Asset Building Services - Expenses associated with FEAB services are limited to 10% of the federal award amount.

I. Indirect Charges – Limited to the grant recipient. Charges for expenses not directly related to the program but required for effective operation of the overall grant recipient. These charges might include such things as the accounting personnel tracking all expenses and/or processing time, maintenance, cleaning, insurance, security, etc. The calculation of how indirect charges are assigned to the grant must be provided in each calculation. The Indirect Cost Rate Agreement should be included with the application, if applicable. Organizations meeting the conditions established at 2 CFR 200.414(f) may elect to charge a de minimis rate of 10% of modified total direct costs.
   1. Federal funds may be used to cover indirect charges as allowed in the applicable cost principle for the type of agency applying for a grant.
   2. Indirect expenses, including general overhead of any entity administering the program, shall not be counted as matching funds.

Federal Funds as Match

Generally federal funds cannot be used as match for another federal grant; however, there are some exceptions. You must confirm with the grantor of the funds and with the GPO before using these as matching funds. Examples 1 and 2 show where federal funds could potentially be used as match. Example 3 is where federal funds cannot be used as match. Example 4 provides an example of where federal funds lose their identity as federal funds and are now available as use for match.

Example 1: An Indian tribal government is awarded funds under the Indian Self-Determination and Education Assistance Act (25 USC 5301) administered by the Department of the Interior. Section 25 USC 5322(c) states that with regard to Indian tribal grant funding, it can be used for matching purposes “for any other federal grant programs which contribute to the purposes for which … [Indian tribal grants] are made.” The DOI should be contacted to confirm that its use as a matching fund for the VITA grant aligns with the purpose for which the Indian tribal grant is made.

Example 2: A local government is awarded a Community Development Block Grant (CDBG) (42 USC 5301 -5321) administered by the Department of Housing and Urban Development (HUD). Section 5305(a)(9) states that funds may be used for the payment for the non-federal share required in connection with a federal grant-in-aid program undertaken as part of activities assisted under this chapter. HUD should be contacted to confirm that its use as a matching fund for the VITA grant aligns with the purpose for which the CDBG is made. Contact with HUD confirmed the use of CDBG funds as a match for the VITA Grant with limitation. If CDBG funds are used for the match, at a minimum 51% of the customers benefiting from the service (VITA) must meet the definition used by CDBG for “low-income.” The definition of “low-income” differs between HUD and the VITA Program.

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

Example 4: Your organization receives Legal Services Corporation grant funds. Grant funds received from the Legal Services Corporation are not considered federal funds and therefore can be used as a source of matching funds. However, they may only be used once for IRS grant matching purposes. That is to say, the same funds may not be used as match for a Low Income Taxpayer Clinic grant and for a Volunteer Income Tax Assistance grant.

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

materials, IRS provided tax preparation software or services of IRS employees while performing their job may not be used as match.

Indirect Cost Rate Agreement

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

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

An organization can assign an indirect cost to VITA if the amount is reasonable, allocable, and necessary for VITA. For example, costs related to facilities can be allocated to VITA based on the percentage of the facilities dedicated to VITA.

This may be difficult to do for each indirect cost if an organization engages in multiple activities. Non-profit organizations that have never received a negotiated indirect cost rate may elect to charge a rate of 10% against its modified total direct costs (MDTC) for VITA instead of allocating part of each indirect cost to VITA. MDTC includes all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to $25,000 of each subaward (regardless of the period of performance of the sub-awards under the award). MTDC excludes equipment, capital expenditures, rental costs, and certain other costs. See 2 CFR 200.68. Non-profit organizations should notify the GPO of this election in the indirect charges calculation in section J of the budget detail explanation by making a clear reference to the 10% election in the computation costs.

Organizations that wish to use an already determined indirect cost rate for VITA should submit the indirect cost rate agreement with their grant application. Whether or not an organization qualifies for an indirect cost rate or elects to charge a rate of 10% against its MDTC will not increase or decrease the amount of its grant award.

Simplified Method for Volunteer Return Preparation Recordkeeping

he simplified method for recordkeeping is an alternate method of determining matching funds for volunteer time. The recipient replaces the volunteer timesheet used for matching funds with the simplified method. The organization will use the number of federal returns prepared, tracked and accepted by IRS multiplied by the hourly wage for specific site related activities, i.e. tax preparer and screeners.

This method values these services by multiplying each federal return accepted at traditional VITA sites and reflected on IRS reporting (ELF 1541 and SIDN Workbook reports) by the wage of a return preparer in the local labor market for the preparation of a tax return. The total will then be accepted as the value of matching funds contributed toward the program by volunteer screeners and preparers. The simplified method can be used for all or a portion of the proposed match. Your organization may also continue to utilize time sheets for documenting the volunteer services match.

Organizations should use the following questions to determine if the simplified method will benefit your organization.

1. Do you propose to use volunteer services as part of your program's matching requirement? If yes, continue to question 2. If no, the simplified method does not benefit your organization at this time.
2. Do you currently pay people by the hour to screen, prepare or quality review tax returns for your organization? If yes, your organization is not eligible for the simplified method. You must continue to utilize time sheets and maintain records for three years after the end of grant reporting. If no, the simplified method may benefit your organization by reducing your recordkeeping requirements around volunteer services as match. Please consider the following information before making a decision to elect the simplified method.
3. Determine the hourly wage paid to return preparers in the local labor market for the preparation of a tax return. Focus on the hourly wage paid to persons who prepare tax returns for individuals but are not required to be or have the responsibilities of an accredited or certified public accountant. You may include an amount for a reasonable fringe benefit. You may substitute one hour's wages and reasonable fringe benefits for each return counted under this method using the existing measures for valuing volunteer services by the hour discussed above under Valuing Volunteer and Paid Employee Time.

4. How many federal returns do your records show were accepted by IRS last year through traditional VITA? Returns are limited to those filed electronically and accepted at the sites operated based on the electronic filing identification number (EFIN) or site identification number (SIDN) AND paper returns processed by IRS and captured on the SIDN Workbook Report. Though other returns can be counted toward your return production goals, these are the only returns counted for purposes of the simplified method.
5. Multiply the number of federal returns in question 4 by the hourly wage determined in question 3. This is an estimate of the amount of matching funds you expect from the program this year. Compare it to your prior experience in using time sheets to determine whether it meets your requirements for match. Use of the simplified method is only an option. Your organization may continue to utilize time sheets for determining the volunteer services match for screening, return preparation, and quality review.

If you are awarded a grant and use this simplified method, your grant documentation should include the research completed to determine the value you plan to use for each return and a report on the federal returns completed during the grant year as support. This documentation may take many forms. For wage determination, it may be a note showing you called three firms that prepare returns to find out what employees are paid or a copy of the research performed using an employment service or BLS information. For the number of federal returns, the documentation could be a report from the software used; your local SPEC contact or your own internal records that distinguishes federal returns and whether they were accepted. A line item should be captured in your ledger to record the match at the end of the program period and this same information reflected in the final budget included with the final report. During the filing season, you should check to make sure your organization is on target to achieve the anticipated match or make adjustments to identify other contributions to meet program matching requirements.

We recognize volunteers also provide other services besides screening, return preparation and quality review for your programs. However, due to the many varied ways in which programs are operated, we are unable to provide a simplified method of recordkeeping for all activities. Timesheets for other activities performed by volunteers are still required if utilized as matching funds for the grant. Supporting matching funds explanations should show the calculations that will be used for those other activities.

Budget Plan

We have provided Form 13977, VITA Grant Budget Plan, which can be found on the Grants.gov announcment and on irs.gov, for use in completing the proposed budget plan. This is a required document. If you elect to use a different format for submission, all required information must be provided. Any category of expenses not applicable to your budget may be deleted. See Appendix A, Exhibit 4 for more information.

Documentation Required for Matching Funds

We have modified the requirement around matching funds documentation. Organizations are not required to provide matching funds documentation at time of application. Matching funds documentation will be due 20 days from the date on the award notice. If you are selected as a grant recipient and all matching funds are not yet raised, your Payment Management System (PMS) account is limited to the amount raised. Additional funds are made available once documentation is provided showing the remaining matching funds are available.

Alert! If a contract or grant covers more than one year and is used as match for this application, the amount of funds remaining available to use as match should be addressed on your letterhead.

Examples of Matching Funds						
#	**Source Name**	**Type**	**Amount In-Hand or Committed**	**Amount to be Raised**	**Date**	**Comments**
1	Applicant Organization	Cash	$20,000		7/1/XXXX	Funds set aside

2	ABC Foundation	Grant	$10,000		6/30/XXXX	Low-income assistance; 8/1/XXXX - 7/31/XXXX
3	DEF Foundation	Donation		$9,800	1/15/XXXX	Use of computers, space, and office supplies both years
4	Applicant Organization	Donation		$22,500	1/15/XXXX	Tax Preparers both years
Total			$30,000	$32,300		

Supporting Matching Funds Documentation

Documentation is required for funds inhand or committed that are used for the dollar-for-dollar match. If your organization is awarded a grant, matching funds supporting documentation must be provided within 20 days after award notification is received. The sooner the information is provided, the sooner deposits into your PMS account will occur. There is no standard form for documentation. Common features of acceptable documentation include:

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

Following are some examples of acceptable documentation descriptions. The values used in the examples may not represent true value. You must determine the value. The item numbers refer to the Examples of Matching Funds chart found in the previous section. We have provided an additional example of acceptable documentation in Appendix B , exhibit 2.

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

Separate statements are not required from each volunteer that is participating. Timesheets showing the activities performed and hours worked each day are required to support the matching funds for final reporting unless the simplified method is used to account for volunteer screening, preparation and quality review of federal returns.

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

Item 3: Final documentation that would justify funding would be a signed statement on DEF Coalition letterhead describing the donation they will provide in support of VITA. For this example, the letter would include three sections describing the donation. DEF Coalition will provide in support of the VITA Program the following items and/or services: (1) Use of Computer Lab and computers for 15 weeks. This covers 15 computers at $10 each per week for the entire period (15 computers x $10 x15 weeks) for a total value of $2,250. The amount per week is the amount normally charged for computer use for all sponsored programs. (2) Use of office space at three of our community centers to expand VITA site operation to new locations for 15 weeks. Usage is estimated at three days each week at $50 per day for three sites for 15 weeks for a total of $6,750. The amount per day is the amount normally charged for temporary use of office space at our facilities. The fee covers use of phone, copier, Internet and cleaning. (3) Donated supplies include eight used filing cabinets estimated at a fair market value of $25 each for a total of $200; 10 boxes paper at $35 each or $350 and $250 in miscellaneous other supplies (pens, pencils, shredders, staples, staplers, etc.).

Appendix A – VITA Grant Application Components

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

View Burden Statement

OMB Number: 4040-0004
Expiration Date: 10/31/2019

Application for Federal Assistance SF-424

* 1. Type of Submission:	* 2. Type of Application:
☐ Preapplication	☐ New
☐ Application	☐ Continuation
☐ Changed/Corrected Application	☐ Revision
	* If Revision, select appropriate letter(s):
	* Other (Specify):

* 3. Date Received:	4. Applicant Identifier:
5a. Federal Entity Identifier:	5b. Federal Award Identifier:
State Use Only:	
6. Date Received by State:	7. State Application Identifier:
8. APPLICANT INFORMATION:	
* a. Legal Name:	
* b. Employer/Taxpayer Identification Number (EIN/TIN):	* c. Organizational DUNS:
d. Address:	
* Street1:	
Street2:	
* City:	
County/Parish:	
* State:	
Province:	
* Country:	USA: UNITED STATES
* Zip / Postal Code:	
e. Organizational Unit:	
Department Name:	Division Name:
f. Name and contact information of person to be contacted on matters involving this application:	
Prefix:	* First Name:
Middle Name:	
* Last Name:	
Suffix:	
Title:	
Organizational Affiliation:	
* Telephone Number:	Fax Number:
* Email:	

Appendix A – VITA Grant Application Components

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

Application for Federal Assistance SF-424

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

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

* Other (specify):

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

11. Catalog of Federal Domestic Assistance Number:

CFDA Title:

*** 12. Funding Opportunity Number:**

* Title:

13. Competition Identification Number:

Title:

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

Add Attachment | Delete Attachment | View Attachment

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

Attach supporting documents as specified in agency instructions.

Add Attachments | Delete Attachments | View Attachments

Appendix A – VITA Grant Application Components

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

Application for Federal Assistance SF-424

16. Congressional Districts Of:

* a. Applicant * b. Program/Project

Attach an additional list of Program/Project Congressional Districts if needed.

Add Attachment | Delete Attachment | View Attachment

17. Proposed Project:

* a. Start Date: * b. End Date:

18. Estimated Funding ($):

* a. Federal
* b. Applicant
* c. State
* d. Local
* e. Other
* f. Program Income
* g. TOTAL

*** 19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

☐ a. This application was made available to the State under the Executive Order 12372 Process for review on .

☐ b. Program is subject to E.O. 12372 but has not been selected by the State for review.

☐ c. Program is not covered by E.O. 12372.

*** 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes," provide explanation in attachment.)**

☐ Yes ☐ No

If "Yes", provide explanation and attach

Add Attachment | Delete Attachment | 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)**

☐ ** 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: * First Name:

Middle Name:

* Last Name:

Suffix:

* Title:

* Telephone Number: Fax Number:

* Email:

* Signature of Authorized Representative: * Date Signed:

Appendix A – VITA Grant Application Components

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

Instructions for Application for Federal Assistance (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	Field Name	Information
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.
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 B. Decrease Award C. Increase Duration D. Decrease Duration E. Other (specify)
3.	Date Received:	Leave this field blank. This date will be assigned by the Federal agency.
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.
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 in SAM.

Appendix A – VITA Grant Application Components

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

	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.
	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.
	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).
	e. Organizational Unit:	Enter the name of the primary organizational unit, department or division that will undertake the assistance activity.
	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.
9.	Type of Applicant: (Required) Select up to three applicant type(s) in accordance with agency instructions.	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 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)
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.
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.
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

Appendix A – VITA Grant Application Components

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

		pre-applications, attach a summary description of the project.
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 5th district, CA-012 for California 12 district, NC-103 for North Carolina's 103 district. If all congressional districts in a state are affected, enter "all" for the district number, e.g., MD-all for all congressional districts in Maryland. If nationwide, i.e. all districts within all states are affected, enter US-all. If the program/project is outside the US, enter 00-000. This optional data element is intended for use only by programs for which the area(s) affected are likely to be different than place(s) of performance reported on the SF-424 Project/Performance Site Location(s) Form. Attach an additional list of program/project congressional districts, if needed.
17.	Proposed Project Start and End Dates:	(Required) Enter the proposed start date and end date of the project.
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.
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.
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.
21.	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.)

Appendix A – VITA Grant Application Components

Exhibit 2 – List of Assurances and Certifications

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

View Burden Statement

OMB Number: 4040-0
Expiration Date: 01/31/2

ASSURANCES - NON-CONSTRUCTION PROGRAMS

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

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

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

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

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.

2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.

3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.

5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).

6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C.§§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d the Age Discrimination Act of 1975, as amended (42 S.C. §§6101-6107), which prohibits discrimination or 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 alco and drug abuse patient records; (h) Title VIII of the C 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 bei made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.

7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisitior 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 purchases.

8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

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Prescribed by OMB Circular A-1(

Appendix A – VITA Grant Application Components

Exhibit 2 – List of Assurances and Certifications

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.

10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is $10,000 or more.

11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).

12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).

14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.

15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.

16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

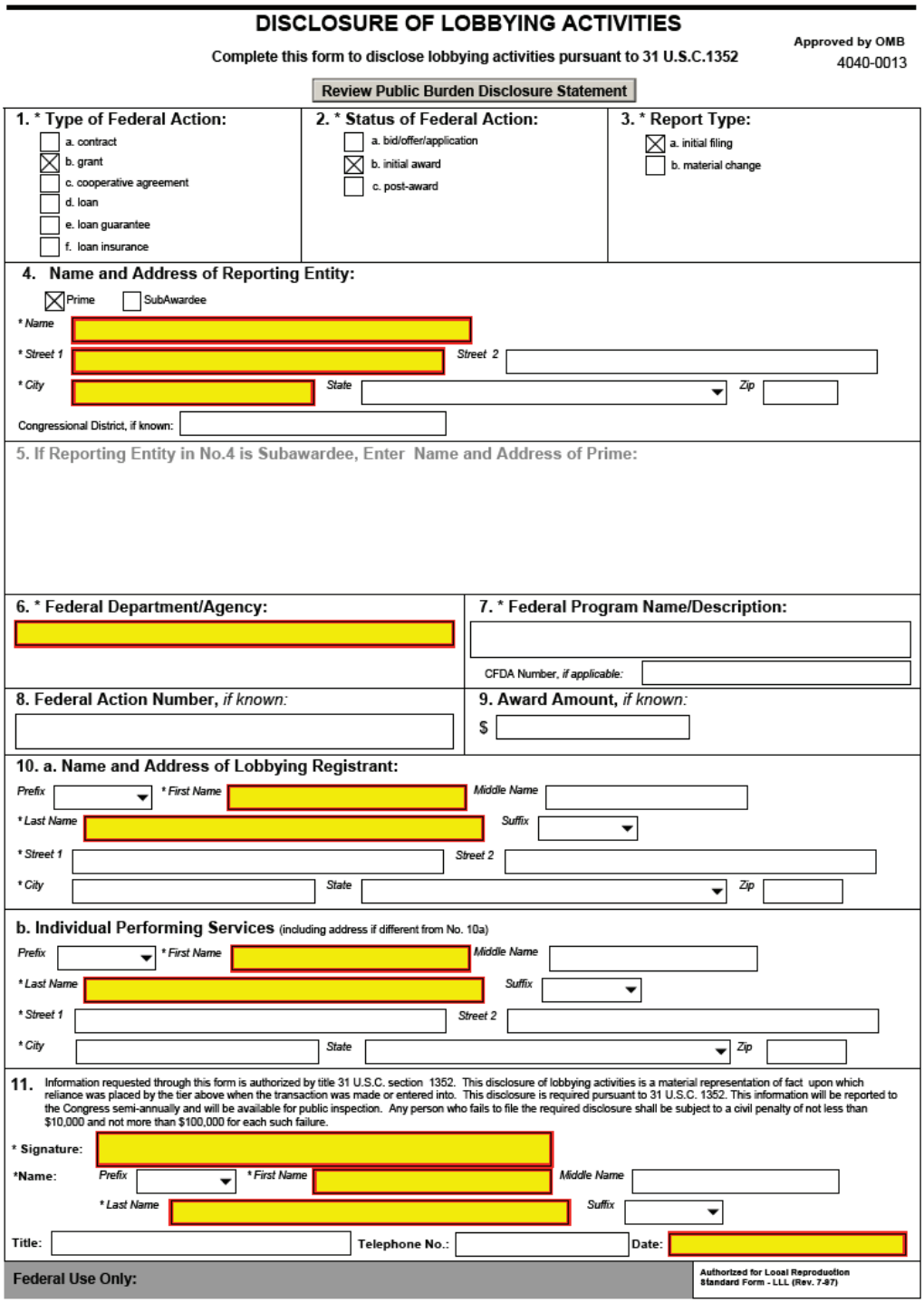
19. Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE
APPLICANT ORGANIZATION	DATE SUBMITTED

Standard Form 424B (Rev. 7-97) Back

Appendix A – VITA Grant Application Components

Exhibit 3 – Form LLL, Disclosure of Lobbying Activities



DISCLOSURE OF LOBBYING ACTIVITIES

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

Approved by OMB
4040-0013

Review Public Burden Disclosure Statement

1. * Type of Federal Action:
- [ ] a. contract
- [x] b. grant
- [ ] c. cooperative agreement
- [ ] d. loan
- [ ] e. loan guarantee
- [ ] f. loan insurance

2. * Status of Federal Action:
- [ ] a. bid/offer/application
- [x] b. initial award
- [ ] c. post-award

3. * Report Type:
- [x] a. initial filing
- [ ] b. material change

4. Name and Address of Reporting Entity:

[x] Prime [ ] SubAwardee

*Name
*Street 1 Street 2
*City State Zip
Congressional District, if known:

5. If Reporting Entity in No.4 is Subawardee, Enter Name and Address of Prime:

6. * Federal Department/Agency:

7. * Federal Program Name/Description:
CFDA Number, *if applicable:*

8. Federal Action Number, *if known:*

9. Award Amount, *if known:*
$

10. a. Name and Address of Lobbying Registrant:

Prefix *First Name Middle Name
*Last Name Suffix
*Street 1 Street 2
*City State Zip

b. Individual Performing Services (including address if different from No. 10a)

Prefix *First Name Middle Name
*Last Name Suffix
*Street 1 Street 2
*City State Zip

11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when the transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

* Signature:
*Name: Prefix *First Name Middle Name
*Last Name Suffix
Title: Telephone No.: Date:

Federal Use Only:

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Standard Form - LLL (Rev. 7-97)

Appendix A – VITA Grant Application Components

Exhibit 3 – Form LLL, Disclosure of Lobbying Activities

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

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

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a follow up 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., “RFPDE-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 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 A – VITA Grant Application Components

Exhibit 4 - Standard Form 13977, VITA Grant Budget Plan

Form **13977**
(April 2020)

Department of the Treasury - Internal Revenue Service

VITA Grant Budget Plan

Purpose: This form is to be used by VITA Grant Applicants. It should **accompany the completed VITA Grant Application** and only represent the categorical dollar expenses of estimated program expenditures, cash contributions and third party-in-kind contributions (donated cash, property or services) qualifying as matching funds.

Name of Organization	Federal Funds Proposed Expenditures	Matching Funds Proposed Expenditures
1. Fringe Benefits		
2. Training Travel Reimbursement (Site Coordinator, Instructors, Volunteers)		
3. Travel Reimbursement (Site operation)		
4. Food - Limited to $500 for Volunteers		
5. Salary Costs (Clerical, Site Administration, Instructor)		
6. General Office Supplies		
7. Audit Services		
8. Publicity for VITA Program		
9. Volunteer Services ☐ Check if Simplified Method Used		
10. Volunteer Recognition		
11. Interpreter Services		
12. Space Rental (Includes Utilities, Insurance and Custodial Services)		
13. Other (Provide details in Comments/Remarks section below)		
14. Technology - Computers and Printers		
15. Network Cards and Internet Connectivity		
16. IT Support		
17. Installation of Phone Lines for E-File and Tax Preparation		
18. Financial Education Asset Building Services		
19. ☐ Indirect Cost Rate OR ☐ 10% de minimis rate		
20. Total Estimated Program Cost (Add All Lines)		
21. Corporate Felony Conviction ☐ Yes ☐ No		
22. Related Party Transaction ☐ Yes ☐ No		
23. Sub-Awards of $1,000 or more ☐ Yes ☐ No		

Comments/Remarks

Catalog Number 51502R www.irs.gov Form **13977** (Rev. 4-2020)

Appendix A – VITA Grant Application Components

Exhibit 4 - Standard Form 13977, VITA Grant Budget Plan

Instructions - Federal Funds Proposed Expenditures	Instructions - Matching Funds Proposed Expenditures
Line 1 • Only include fringe benefits for individuals paid. These should not be included in the salary calculations or contractual services.	Line 1 • Matching funds may be used to pay fringe benefits for positions directly involved in the VITA Program. Positions include program or site coordinator, financial or clerical support, tax law instructor, quality reviewers and information technology support.
• Federal funds may only be used to pay fringe benefits for certain positions directly involved in the VITA Program. Positions include program or site coordinator, financial or clerical support, tax law instructor, quality reviewers and information technology support.	
• Non-federal funds may be used to pay these expenses can be used as matching funds when incurred by individuals directly involved in the delivery of the program.	• Non-federal funds may be used to pay these expenses can be used as matching funds when incurred by individuals directly involved in the delivery of the program.
Line 2 • Enter the total estimated travel reimbursement for tax law training to volunteer Tax Assistors and Coordinators/ Administrators who will attend IRS Site Coordinator sponsored training courses.	Line 2 • Enter the total estimated travel reimbursement for VITA site training for Tax Assistors and Coordinators/ Administrators who will attend IRS sponsored training courses.
• DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities.	• DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities.
• DO NOT include expenses for daily site operations travel; this is captured on Line 3 of this form.	• DO NOT include expenses for daily site operations travel; this is captured on Line 3 of this form.
Line 3 • Enter the total estimated travel reimbursement for VITA site operations to volunteer Tax Assistors and Coordinators/ Administrators.	Line 3 • Enter the total estimated travel reimbursement for VITA site operations for Tax Assistors and Coordinators/ Administrators on line 3.
• DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities.	• DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities.
• DO NOT include expenses for training; this is captured on Line 2 of this form.	• DO NOT include expenses for training; this is captured on Line 2 of this form.
• Reimbursements may be made to volunteers for either actual expenses incurred or stipends provided to volunteers.	• Reimbursements may be made to volunteers for either actual expenses incurred or stipends provided to volunteers.
• Stipends must be designed to relieve the volunteer of expense documentation and should be based on expected out-of-pocket expenses not on the time engaged in volunteer service.	• Stipends must be designed to relieve the volunteer of expense documentation and should be based on expected out-of-pocket expenses not on the time engaged in volunteer service.
• Stipends may not be based on the time the volunteer is expected to be engaged in volunteer service.	• Stipends may not be based on the time the volunteer is expected to be engaged in volunteer service.
Line 4 • Total expenses for food and beverages may not exceed $500. Purchase of food and beverages 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 food and beverages provided. The cost of food and beverages purchased in conjunction with an event is considered entertainment or social activity and is not allowable.	Line 4 • Total expenses for food and beverages may not exceed $500. Purchase of food and beverages 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 food and beverages provided. The cost of food and beverages purchased in conjunction with an event is considered entertainment or social activity and is not allowable.
Line 5 • Enter estimated contract labor costs, salary costs and/or hourly wages and benefits for individuals performing services for the VITA program. Positions are limited to Clerical, Site Administrator, Site Coordinator, Quality Reviewer, and Information Technology (IT) Support and Instructor.	Line 5 • Enter estimated contract labor costs, salary costs and/or hourly wages and benefits for individuals performing direct services for the VITA program.
• In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.	• DO NOT include indirect salaries for the grant recipient.
	• When an employer other than the recipient furnishes the services of an employee to the VITA program, these services shall be valued at the employee's regular rate of pay (plus benefits but excluding overhead costs) provided these services are in the same skill for which the employee is normally paid.
	• In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.

Appendix A – VITA Grant Application Components

Exhibit 4 - Standard Form 13977, VITA Grant Budget Plan

Instructions - Federal Funds Proposed Expenditures (cont'd)	Instructions - Matching Funds Proposed Expenditures (cont'd)
Line 6 • Enter estimated expenses for general office supplies including pencils, pens, paper. Include postage for the fulfillment of orders for program materials. Only include office supplies and equipment purchased directly for use in supporting the VITA program. • Include supplies directly attributable to delivery of e-file. The supplies attributable to e-file are captured on line 18.	Line 6 • Enter estimated expenses for general office supplies including pencils, pens, paper. Value assessed to donated supplies shall be reasonable and shall not exceed the fair market value of the property at the time of the donation. • Include supplies directly attributable to delivery of e-file. The supplies attributable to e-file are captured on line 18.
Line 7 • Enter estimated expenses incurred for Audit Services. Audit requirements applicable to grant recipients are described in OMB Circular 2 CFR 200.425.. • If you expend less than $750,000 a year in total Federal awards, no audit requirements are applicable. If you expend $750,000 or more a year in Federal awards, you must provide IRS with a copy of your Single Audit Report. You must arrange for an audit by an independent auditor in accordance with the Government Auditing Standards developed by the comptroller General of the United States.	Line 7 • Enter estimated expenses incurred for required Audit Services. Audit requirements applicable to grant recipients are described in OMB Circular 2 CFR 200.425. • If you expend less than $750,000 a year in total Federal awards, no audit requirements are applicable. If you expend $750,000 or more a year in Federal awards, you must provide IRS with a copy of your Single Audit Report. You must arrange for an audit by an independent auditor in accordance with the Government Auditing Standards developed by the comptroller General of the United States.
Line 8 • Enter the estimated cost for the development and publication of publicity materials (i.e., public service announcements, posters, brochures, postage). Only include those costs directly associated with the publicity of the VITA program.	Line 8 • Enter the estimated cost for the development and publication of publicity materials (i.e., public service announcements,posters, brochures, postage). Costs only include those directly associated with the publicity of the VITA program.
Line 9 • N/A	Line 9 • The value of volunteer service furnished by professional and technical personnel, skilled and unskilled labor may be counted as matching funds if the services are an integral and necessary part of the program. • The rate for volunteer services shall be determined consistent with the principals stated in OMB 2 CFR 200.2 of the “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards”. • Services provided by students to satisfy an academic requirement do not qualify as matching funds. • If using the Simplified Method to calculate Volunteer Services as match, provide your calculation in the Comment/Remark field or as an attachment.
Line 10 • Enter the estimated cost for Volunteer Recognition Items. You may use grant funds to purchase items to recognize volunteers for their contribution to the VITA Program. Recognition items should not exceed $10.00 per volunteer.	Line 10 • Enter the estimated cost for Volunteer Recognition items. You may use grant funds to purchase items to recognize volunteers for their contribution to the VITA Program. Recognition items should not exceed $10.00 per volunteer.
Line 11 • Enter the estimated cost for Interpreter Services for hearing- impaired or non-English speaking taxpayers.	Line 11 • Enter the estimated cost for Interpreter Services for hearing-impaired or non-English speaking taxpayers.
Line 12 • Enter estimated expenses for rent, utilities, insurance and custodial services associated with the operation of a VITA Program. You may include rental expenses directly related to conducting Training. • Enter the estimated fair market rental value of office space provided for a volunteer site location.	Line 12 • Enter estimated expenses for rent, utilities, insurance and custodial services associated with the operation of a VITA Program. You may include rental expenses directly related to conducting Training. • Enter the estimated fair market rental value of office space provided for a volunteer site location.
Line 13 • Other includes expenses must be a direct cost and incurred solely in support of the VITA program.	Line 13 • Other includes expenses must be a direct cost and incurred solely in support of the VITA program. Non-federal funds used to pay these expenses may be used for matching when incurred specifically for the delivery of the VITA program.

Appendix A – VITA Grant Application Components

Exhibit 4 - Standard Form 13977, VITA Grant Budget Plan

Instructions - Federal Funds Proposed Expenditures (cont'd)	Instructions - Matching Funds Proposed Expenditures (cont'd)
Line 14 • Enter estimated expenses for computer hardware and printers. This would include expenses associated with the purchase of computer and/or printer equipment in accordance with the cost principles outlined in OMB Expenses for a laptop are limited to $1,000 per unit. • Include estimated expense for software including encryption and computer upgrades (memory and operating systems).	Line 14 • Enter the estimated expenses or cash value for computer hardware and printers for e-file return preparation at a VITA site. • The value of donated equipment shall not exceed the fair market value of equipment of the same age and condition at the time of donation. • The value of loaned equipment shall not exceed its fair market rental value. • Enter estimated expense for software including tax preparation, encryption and computer upgrades (memory and operating systems).
Line 15 • Enter estimated expenses for internet connectivity and for network cards. • DO NOT include this as a separate expense if connectivity is included in space rental fees or if the network card was manufacturer installed software prior to purchase.	Line 15 • Enter estimated expenses for internet connectivity and for network cards. • DO NOT include this as a separate expense if connectivity is included in space rental fees or if the network card was manufacturer installed software prior to purchase.
Line 16 • Enter estimated contract labor costs, salary costs and/or hourly wages and benefits for individuals performing Information Technology (IT) Support services for the VITA program. • In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.	Line 16 • Enter estimated contract labor costs, salary costs and/or hourly wages and benefits for individuals performing Information Technology (IT) Support direct services for the VITA program. • DO NOT include indirect salaries for the grant recipient. • When an employer other than the recipient furnishes the services of an employee to the VITA program, these services shall be valued at the employee's regular rate of pay (plus benefits but excluding overhead costs) provided these services are in the same skill for which the employee is normally paid. • In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.
Line 17 • Enter the estimated cost of installing phone lines used for e-file and scheduling appointments. • DO NOT include costs for installation of a "toll-ree," "watts," or "800" number for providing tax assistance.	Line 17 • Enter the estimated cost of installing phone lines used for e-file and scheduling appointments.
Line 18 • Enter the estimated cost of expenses associated with Financial Education and Asset Building. Expenses are limited to 10% of the total federal amount awarded.	Line 18 • Enter the estimated cost of expenses associated with Financial Education and Asset Building.
Line 19 • Indicate in the check box if you have an approved rate or if you will use the 10% de minimus MTDC. If using an approved rate, include the rate agreement with your application. • Enter indirect costs expenses in the Federal column only.	Line 19 • N/A - Indirect expenses, including general overhead of any entity administering the program, is not allowed as match.
Line 20 • Total estimated Program Cost (ADD Lines 1-19)	Line 20 • Total estimated Program Cost (ADD Lines 1-19)
NOTE: For an explanation on what Federal funds may not be used for, see Publication 4671, VITA Grant Program Overview and Application Package.	**NOTE: For an explanation on what Qualified Matching Funds may NOT include, see Publication 4671, VITA Grant Program Overview and Application Package.**

Appendix A – VITA Grant Application Components

Exhibit 4 - Standard Form 13977, VITA Grant Budget Plan

Instructions - Federal Funds Proposed Expenditures (cont'd)	Instructions - Matching Funds Proposed Expenditures (cont'd)
Line 21 • Indicate if your organization has any corporate felony convictions. If so, provide a brief description in the comments section below. VITA grant funds may not be awarded to any corporation that was convicted of a felony criminal violation under any federal law within the preceding 24 months, where the IRS is aware of the conviction, unless the IRS has considered suspension or debarment of the corporation and made a determination that denial of the grant is not necessary to protect the interests of the government.	Line 21 • Indicate if your organization has any corporate felony convictions. If so, provide a brief description in the comments section below. VITA grant funds may not be awarded to any corporation that was convicted of a felony criminal violation under any federal law within the preceding 24 months, where the IRS is aware of the conviction, unless the IRS has considered suspension or debarment of the corporation and made a determination that denial of the grant is not necessary to protect the interests of the government.
Line 22 • Line 22 - Indicate if your organization has Related Party Transactions. If yes, provide a brief description in the comments section below. The Recipient must follow IRS conflict of interest policies for federal awards and must immediately disclose in writing any potential conflict of interest to the Grant Program Office.	Line 22 • Line 22 - Indicate if your organization has Related Party Transactions. If yes, provide a brief description in the comments section below. The Recipient must follow IRS conflict of interest policies for federal awards and must immediately disclose in writing any potential conflict of interest to the Grant Program Office.
Line 23 • Line 23 - Indicate if your organization will have sub-award of $1,000 or more. If yes, you will be required to provide a list of sub-awards, amount, name of organization and the organization's DUNS/UEI if awarded.	Line 23 • Line 23 - Indicate if your organization will have sub-award of $1,000 or more. If yes, you will be required to provide a list of sub-awards, amount, name of organization and the organization's DUNS/UEI if awarded.

Appendix A – VITA Grant Application Components

Exhibit 5 - Standard Form 13978, VITA Grant Budget Plan

Form **13978**
(April 2020)

Department of the Treasury - Internal Revenue Service

Projected Operations VITA Grant Application

Purpose: This form is to be used by VITA Grant applicants. It should accompany the VITA Grant Application and include estimates expected for next filing season in the categories shown. Note: At least 90% of the total number of federal returns prepared must meet the low income threshold.

Name of organization	Period of performance October 1, to September 30,

Federal Return Preparation	**Number of Returns**
1. Federal returns filed electronically	
2. Federal returns filed as paper	
3. Federal returns filed through MyFreeTaxes	
4. Total federal returns prepared *(Add lines 1-3)*	
Return Preparation Site Information ***(Complete page 2 with site information)***	**Number of Sites**
5. Traditional sites	
6. Virtual sites	
7. Facilitated self-assistance sites	
8. Total proposed sites *(Add lines 5-7)*	

Estimate the number of volunteers and the total hours the volunteers will work by type of position they will occupy.	**Number of Volunteers**	**Total Volunteer Hours**
9. Tax preparers		
10. Support		
11. Site coordinators		
12. Instructors		
13. Program administrators		

Estimate the number of federal tax returns expected to prepare for each underserved population. Choose only one population as your primary and one population as your secondary focus.

Underserved Population	**Primary** *(select one)*	**Secondary** *(select one)*	**Number of Returns**
14. Elderly	☐	☐	
15. Rural	☐	☐	
16. Persons with disabilities	☐	☐	
17. Limited English proficient	☐	☐	
18. Native American	☐	☐	
19. Low income *(not included in lines 14 -18)*	☐	☐	
Comments/Remarks			

Note: To be completed when applying for entry into the program.

Exhibit 5 - Standard Form 13978, VITA Grant Budget Plan

Complete the following table with existing and proposed site information. Provide the EFIN (Electronic Filing Identification Number) and SIDN (Site Identification Number) for each site. If more space is required to list all the program's site, please provide the information in a word or excel document.

Site Name	EFIN	SIDN	City	State	Open All Year	
					Yes	No
					☐	☐
					☐	☐
					☐	☐
					☐	☐
					☐	☐
					☐	☐
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Appendix A – VITA Grant Application Components

Exhibit 5 - Standard Form 13978, VITA Grant Budget Plan

Instructions for Form 13978, Projected Operations VITA Grant Application

Line 1	Record the number of low income federal returns expected to file electronically.
Line 2	Record the number of low income federal returns expected to file as a paper return.
Line 3	Record the number of low income federal returns expected to file through MyFreeTaxes.
Line 4	Record the total low income federal returns expected to file. This is the sum of lines 1 through 3.
Line 5	Record the number of sites planned to operate during the next filing season as traditional site locations.
Line 6	Record the number of sites planned to operate during the next filing season as virtual site locations.
Line 7	Record the number of sites planned to operate during the next filing season Facilitated Self-Assistance (FSA) locations.
Line 8	Record the total number of established and new sites that will operate. This is the sum of lines 5 through 7.
Line 9	Record the number of volunteers whose primary responsibility will be certified tax return preparers and record the total hours expected to work by all these volunteers.
Line 10	Record the number of volunteers whose primary responsibility will be support personnel such as a greeter and record the total hours expected to work by all these volunteers.
Line 11	Record the number of volunteers whose primary responsibility will be site coordinators and record the total hours expected to work by all these volunteers.
Line 12	Record the number of volunteers whose primary responsibility will be instructors and record the total hours expected to work by all these volunteers.
Line 13	Record the number of volunteers whose primary responsibility will be program administrators and record the total hours expected to work by all these volunteers.
Line 14	Estimate the total number of federal returns expected to prepare for the low income elderly population.
Line 15	Estimate the total number of federal returns expected to prepare for the low income rural population.
Line 16	Estimate the total number of federal returns expected to prepare for the low income person with disabilities population.
Line 17	Estimate the total number of federal returns expected to prepare for the low income limited English proficient population.
Line 18	Estimate the total number of federal returns expected to prepare for the low income Native American population.
Line 19	Estimate the total number of federal returns expected to prepare for the low income population not included in lines 14 through 18.

Appendix B – Additional Aids in Applying for a Grant

Exhibit 1 – Common Allowable/Unallowable Expenses

Allowable Expenses	Unallowable Expenses
Computers and printers including related supplies such as printer cartridges, cable locks, memory, network cards, and external media for backup of data	Salary payments to return preparers and screeners. with federal funds. Non-federal funds may be used to pay these costs and can be used as match.
Financial Education and Asset Building services - limited to 10% of award amount	Purchase, construction, repair, or rehabilitation of any building or any portion thereof
Internet connectivity and encryption software	Costs that do not support or benefit the program, or are unnecessary in carrying out the program
Audit services when required by 2 CFR Part 200, Subpart F- Audit Requirements	Entertainment costs, as described in 2 CFR 200.438
Costs associated with space utilized for tax preparation- rent, utilities, insurance, custodial service	Certain advertising and public relations costs, as described in 2 CFR 200.421
Reasonable salary costs for VITA program – clerical support, program or site coordinator, quality reviewer and/or tax law instructor	Costs of goods or services for personal use of the program employees, as described in 2 CFR 200.445
Publicity related to the VITA program	Tax preparation software; the IRS already purchases and provides tax preparation software for your use
Office supplies needed to aid volunteers or taxpayers during tax assistance activities	Costs or expenses incurred outside the period of performance
Miscellaneous services such as computer repair or courier for delivering required documents and reports to the IRS in connection with the VITA grant	Costs associated with the preparation or delivery of the VITA Grant application package or delivery costs incurred to deliver tax returns to the IRS or state offices
Installation of phone lines necessary to provide electronic transmission of returns and to schedule appointments for tax preparation	Any costs for hotel accommodations over the federal government per diem rate when attending program related meetings and/or conferences
Volunteer travel reimbursement costs to and from the site location	Costs associated with refund anticipation loans
Training costs related to tax return preparation and VITA site operations	Costs associated with attending IRS Tax Forums Note: Other seminars may be allowable. Submit brief description of seminar and topics along with number to attend and cost for consideration.
Costs for interpreter services	Child care

Appendix B – Additional Aids in Applying for a Grant

Exhibit 2 – Matching Funds Supporting Documentation – Example of Letter

ABC SERVICES

123 Main Street
Suite 456
Atlanta, GA 30308

Phone: 555-555-5555
Fax: 555-555-5555
E-mail: someone@example.com

Providing Assistance for Individuals and Families

May 15, 2016

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

Dear Mr. Smith:

The ABC Foundation is excited to assist you in continuing delivery of Volunteer Income Tax Assistance services in the greater Atlanta area. We will provide the following support for the 2017 filing season (January – April 2017).

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

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

Sincerely,

Margaret Green

Margaret Green
Vice President

EXAMPLE

Intergovernmental Review (SPOC List)

In 2019 the Federal Government provided $721 billion in grants to State and local governments. 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. Below is the official list of those entities. For those States that have a home page for their designated entity, a direct link has been provided below by clicking on the State name.

States that are not listed on this page have chosen not to participate in the intergovernmental review process, and therefore do not have a SPOC. If you are located within a State that does not have a SPOC, you may send application materials directly to a Federal awarding agency.

****** SPOC List as of April 20, 2020 ******

ARIZONA
Matthew Hanson, GPC
Statewide Grant Administrator
ADOA, Office of Grants and Federal Resources
100 N. 15th Avenue, 4th Floor
Phoenix, AZ 85007
Telephone: (602) 542-7567
Fax: None
Matthew.Hanson@azdoa.gov

ARKANSAS
Tiffany Roy
Program Manager
Office of Intergovernmental Services
Department of Finance and Administration
1515 W. 7th St., Room 412
Little Rock, Arkansas 72203
Telephone: (501) 682-5252
Fax: (501) 682-5206
tiffany.roy@dfa.arkansas.gov

CALIFORNIA
Grants Coordination
State Clearinghouse
Office of Planning and Research
P.O. Box 3044, Room 113
Sacramento, California 95812-3044
Telephone: (916) 558-3164
Fax: (916) 323-3018
state.clearinghouse@opr.ca.gov
http://cfda.opr.ca.gov/#/

DELAWARE
Micheale Smith
Budget Development, Planning and Administration
Office of Management and Budget
122 Martin Luther King Jr. Blvd, South
Dover, DE 19901
Telephone: 302-672-5126
micheale.smith@delaware.gov

DISTRICT OF COLUMBIA
Office of Partnerships and Grant Services
441 4th Street, NW (Judiciary Square)
Suite 707 North
Washington, DC 20001
Telephone: (202) 727-8900
Fax: None
http://opgs.dc.gov

FLORIDA
Chris Stahl
Florida State Clearinghouse
Florida Dept. of Environmental Protection 3800 Commonwealth Blvd.
Mail Station 47
Tallahassee, Florida 32399-2400
Telephone: (850) 717-9076
Chris.Stahl@FloridaDEP.gov
Submissions: State.Clearinghouse@FloridaDEP.gov

Appendix B – Additional Aids in Applying for a Grant

Exhibit 3 – Intergovernmental Review (SPOC List)

IOWA
Debra Scrowther
Iowa Department of Management
State Capitol Building Room G12
1007 E Grand Avenue
Des Moines, Iowa 50319
Telephone: (515) 281-7076
Fax: (515) 242-5897
Debra.Scrowther@iowa.gov

KENTUCKY
Lee Nalley
The Governor's Office for Local Development
100 Airport Drive, 3rd Floor
Frankfort, Kentucky 40601
Telephone: (502) 892-3462
Fax: (502) 573-1519
Lee.Nalley@ky.gov

LOUISIANA
Terry Thomas
Louisiana SPOC for EPA Grant
Office of Management and Finance
LA Department of Environmental Quality
P.O. Box 4303
Baton Rouge, LA 70821-4303
Phone (225) 219-3840
Fax: (225) 219-3846
Terry.Thomas@la.gov

MARYLAND
Jason Dubow, Manager
Resource Conservation & Management
Maryland Department of Planning
301 West Preston Street, Suite 1101
Baltimore, Maryland 21201-2305
Telephone: (410) 767-4490
Fax: (410) 767-4480
mdp.clearinghouse@maryland.gov
http://planning.maryland.gov/pages/ourwork/grantresources.aspx

NEVADA
Office of Grant Procurement, Coordination and Management
Single Point of Contact
406 East 2nd Street, First Floor
Carson City, Nevada 89701
Telephone:(775) 684-0156
Fax: (775) 684-0246
grants@admin.nv.gov
ehasty@admin.nv.gov

MISSOURI
Sara VanderFeltz
Federal Assistance Clearinghouse
Office of Administration
Commissioner's Office
Capitol Building, Room 125
Jefferson City, Missouri 65102
Telephone: (573) 751-0337
Fax: (573) 751-1212
sara.vanderfeltz@oa.mo.gov

NEW HAMPSHIRE
Wendy Gilman
New Hampshire Office of Energy and Planning
Attn: Intergovernmental Review Process
Wendy Gilman
107 Pleasant Street, Johnson Hall
Concord, New Hampshire
03301
Telephone: 603-271-0596
wendy.gilman@osi.nh.gov

Appendix B – Additional Aids in Applying for a Grant

Exhibit 3 – Intergovernmental Review (SPOC List)

SOUTH CAROLINA
Bonny L. Anderson
Grants Services Coordinator
Executive Budget Office
1205 Pendleton Street
Edgar A. Brown Building, Suite 529
Columbia, South Carolina 29201
Telephone: (803) 734-0435
Fax: (803) 734-0645
Bonny.Anderson@admin.sc.gov

WEST VIRGINIA
Dakota Morris
Grant Management Specialist
West Virginia Development Office
Building 3, Suite 700
Capitol Complex
Charleston, WV 25305
Telephone: 304-957-2110
Dakota.R.Morris@wv.gov

PUERTO RICO
Jose I. Marrero Rosado
Puerto Rico Planning Board
Federal Proposals Review Office
P.O. Box 9023228
San Juan, Puerto Rico 00902-3228
Telephone: 787-725-9420
Fax: 787-725-7066
Jmarrero@ogp.pr.gov

UTAH
Taylor Kauffman
Utah State Clearinghouse
Governor's Office of Management and Budget
State Capitol Suite 150
Salt Lake City, Utah 84114-2210
Telephone: (801) 538-1543
Fax: (801) 538-1547
tkauffman@utah.gov
stategrants@utah.gov

AMERICAN SAMOA
Mr. Jerome Ierome
Administrator, Office of Grants Oversight and Accountability
Coordinator, ASG High Risk Task Force
Office of the Governor
American Samoa Government (ASG)
A.P. Lutali Executive Office Building
American Samoa, 96799
Telephone: (684) 633-4116
Mobile: (684) 254-4533
Fax: (684) 633-2269
jerome.ierome@go.as.gov
jerome.ierome.asg.govoffice@gmail.com

VIRGIN ISLANDS
Jenifer C. O'Neal
Director
Office of Management and Budget
No. 5041 Norre Gade
Emancipation Garden Station, 2nd Floor
St Thomas, Virgin Islands 00802
Telephone: (340) 774-0750
Fax: None
Jenifer.Oneal@omb.vi.gov

Changes to this list can be made only after OMB is notified by a State's officially designated representative. E-mail messages can be sent to Hai_Tran@omb.eop.gov.

Please note: Inquiries about obtaining a Federal grant should not be sent to the OMB e-mail shown above. The best source for this information is the Assistance Listings at (https://beta.sam.gov/) and the Grants.gov website (https://www.grants.gov/).

Glossary/Definitions of Terms

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

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

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

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

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

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

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

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

Contract - Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. The term as used in this part does not include a legal instrument, even if the non-Federal entity considers it a contract, when the substance of the transaction meets the definition of a Federal award or sub-award (see § 200.92 Sub-award).

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

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

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

EFIN – The Electronic Filing Identification Number is an identification number assigned by the Internal Revenue Service to an electronic return originator. The number is required for all e-file sites not using online filing. The same number is used as long as the site is in operation.

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

Facilitated Self Assistance – This approach incorporates tax education into the tax preparation process. Certified volunteers assist taxpayers to prepare their own return. Since the role of the volunteer is that of a teacher or facilitator, multiple taxpayers can be assisted at once. In a limited resource environment, this model provides sites the opportunity to provide access to additional taxpayers at minimal cost.

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

Financial Education and Asset Building Services – Educating low income taxpayers about asset-building opportunities by providing taxpayers with the information, knowledge and skills needed to evaluate their financial options and make informed financial decisions.

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

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

Generally Accepted Accounting Principles (GAAP) – GAAP has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). Are accounting rules used to prepare, present, and report financial statements for a wide variety of entities, including publicly-traded and privately-held companies, non-profit organizations and governments.

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

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

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

Low Income – For purposes of the VITA Program, low income means adjusted gross income at or below the maximum Earned Income Tax Credit income limit as stated by the IRS Publication 596.

Matching – This is the portion of program costs not covered by the federal government. This may be referred to as cost share.

Matching Funds – Funds that applicants must provide on a dollar-for-dollar basis in an amount equal to the federal financial assistance awarded by awarding agency.

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

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

Minimum Federal Returns to be Accomplished by your Program - The number of federal returns your organization is expected to complete based on your grant award. The number of returns considers your organization's prior performance and the growth proposed in the application along with the federal funds awarded.

Modified Direct Total Costs – The definition for MDTC is found in 2 CFR 200.68 and means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each sub-award (regardless of the period of performance of the sub-awards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each sub-award in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

Non-Federal Entity – A state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

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

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

Period of Performance – This refers to the period covered by the grant. For the VITA grant, the period of performance is October 1 through September 30. Consult the grant agreement for the specific period.

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

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

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

Quality Site Requirements – Practices identified by the IRS that must be implemented at the site to ensure taxpayers visiting volunteer sites receive quality service and accurate returns.

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

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

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

Simplified Method – The term refers to an option applicants may choose to document volunteers performing screening, return preparation and quality review of returns for demonstrating matching funds. Detailed information is available in the section "Simplified Method for Volunteer Return Preparation Recordkeeping."

Site – A location established to provide free tax preparation and assistance with return filing.

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

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

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

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

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

Tax Counseling for the Elderly (TCE) – Another grant program offered by Internal Revenue Service that focuses on providing tax counseling and return preparation for persons 60 years of age or older; and training and technical assistance to volunteers who serve the elderly community by furnishing assistance and preparing Federal income tax returns free of charge.

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

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

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

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

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

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