



Helping You Help Others

VITA Grant Program Overview and Application Instructions

Volunteer Income Tax Assistance

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

<http://www.irs.gov/Individuals/IRS-VITA-Grant-Program>

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

[http://www.irs.gov/Individuals/Volunteer-Income-Tax-Assistance-\(VITA\)-Grant-Program-FAQs](http://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 Division

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

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

866.705.5711

Central Contractor Registration (CCR) on 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 Manager

www.dpm.psc.gov

Helpdesk: 877.614.5533

E-mail: PMSSupport@psc.gov

Sub-award and Executive Compensation Reporting

www.USASpending.gov

www.fsr.gov

Office of Management and Budget Grant Management Circulars

http://www.whitehouse.gov/omb/grants_circulars



Notice to Prior Year Grant Applicants

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.

Key Changes

Increase in funds available to award – Congress appropriated \$15 million to the VITA grant program, up from \$12 million in the prior year.

Change in frequency of application announcements – Beginning this year, grant applicants will be considered for return preparation activities covering two filing seasons instead of one. With this change IRS plans to announce awards prior to October 1 and to provide second year funding earlier as well.

- The initial funds for these two years will be awarded during the first notification and the second portion will be awarded once authority exists to award – prior to the start of the second year.
- Minimum federal returns to be accomplished by your program will be set in the first year only with the expectation for growth in the second year; however, no specific growth percent will be dictated.
- New multi-year awards are eliminated. Applicants will compete each cycle (every other year) beginning in 2018. (There will be no application announcement in 2017.) Current multi-year recipients meeting the established criteria for continuation may file a streamlined application. All recipients will be announced in mid-September.

Period of performance – The period is shifted from a July 1 start date to August 1. We realize we will not be able to offer awards by July 1; however, with the shift to August 1, it might be possible under the two year plan and an earlier application period beginning with the 2018 announcement cycle. In addition, the period of performance is extended to two years – August 1, 2016 through July 31, 2018.

Two year budget proposal – Monies requested and budgets submitted should include the full two year period of performance as shown above. Organizations will be provided an opportunity in January of each year to provide final matching funds documentation.

Minimum federal returns to be accomplished by your program - IRS will provide different tax preparation software for filing season 2017. In anticipation of this change, the minimum growth expected over filing season 2016 results is one percent. Please note that actual production expected of a recipient of this grant 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.

Important Reminders:

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 now 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.



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

Because the VITA grant is in support of the VITA Program, grant recipients are required to follow existing guidance governing VITA site operations and to file all eligible returns electronically. 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.

Guiding Principle

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

Measures of Success

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

Publication Overview

This publication provides the general requirements for the VITA Program along with criteria and guidelines to help determine whether you are eligible to become a VITA grant recipient. Detailed instructions are included to assist in preparing your application. Carefully review the information contained in this publication before completing your application. Incomplete, inaccurate, and late applications will not be considered for a grant. In addition, technical ranking occurs simultaneously with Grant Program Office (GPO) evaluation. Any missing information identified by the GPO during its evaluation may 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 August 1, 2016 through July 31, 2018. IRS anticipates awarding a total of \$15 million in grants this year through this opportunity to between 200 and 260 non-federal entities to prepare returns through July 31, 2017. Prior single-year award amounts have ranged from \$5,000 to \$900,000 with a median award of \$40,000. The amount of each award is dependent on the applicant's reach and returns expected to be prepared in the program. Funds from the next appropriation will be awarded next year to organizations selected through this opportunity to fund the second year of the period of performance. Expenses incurred after the start of the period of performance but before the award of the funds can be included; however, if a grant is not awarded, monies spent during this time are not reimbursable by the IRS. Expenses incurred in excess of the funds awarded are not reimbursable by the IRS. We anticipate that the demand for monies will exceed available funding and that some applicants will receive less money than requested or no award. It is also important to note that funding is subject to congressional appropriation for the VITA Grant Program.

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

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

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

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

VITA GRANT PROGRAM TIMELINE	
Application period	May 1 - May 31, 2016
Review and evaluation	June 1 - September 15, 2016
Notification of selection/non-selection	September 15
Funds available for use	As early as October 3*
Project Period	August 1, 2016 - July 31, 2018

* Funding availability varies and is dependent on the IRS receiving a congressional appropriation for funds; receipt of accurately completed required 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 4883, *Grant Programs Resource Guide*, for program requirements should an award be offered. It contains important information about the terms and conditions of the grant along with information on:

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



VITA Program Overview and Requirements

Program Overview

The existing VITA Program administered by the IRS originated with the Tax Reform Act of 1969 as part of the increased emphasis on taxpayer education programs. The VITA Program offers free tax help for low to moderate income individuals (defined by the earned income tax credit (EITC) threshold), persons with disabilities, the elderly, and those having limited English proficiency. 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.

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

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

Tax Return Preparation Methods

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 or scanned documents 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. Monies from the grant 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 download and restore returns to their central computer designated for transmission since only one computer per site may transmit returns.
- Remote access to troubleshoot problems – The software provider is able to access users’ computers remotely to assist in resolving problems. This remote access allows them to see what the user sees. This connectivity is not available in the desktop version.
- Improved security
 - No data stored on individual computers. Data is securely stored at the 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. 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 Forms 1040-EZ, 1040-A and simple Forms 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.
- **Health Savings Account (HSA)** course covers who is eligible for HSA and the tax treatment of HSA contributions and distributions. An HSA is an account with favorable tax treatment that allows taxpayers to save for future medical expenses. Certification at the basic or advanced level is required before completing this course.

Link & Learn Taxes is available 24/7 for training and certification beginning in early November. 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.

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, *SPEC Volunteer Site Information Sheet*. This information is transferred to an IRS data base and is subsequently used to inform the public of the site location, hours of operation, and other pertinent information. It is used to track program performance.
 - Form 13206, *Volunteer Assistance Summary Report*. Listing of all volunteers working at VITA sites and includes the dates the volunteers received certification and their level of training.
- Abide by the **Quality Site Requirements**. An explanation of these requirements is outlined later in this publication.
- Ensure volunteers are properly trained to the level of returns they prepare. 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 so as to not jeopardize taxpayer confidence in the 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 check 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.
2. **Intake and Interview 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. **Quality Review Process** - All sites must use a quality review process, which includes 100 percent review of all returns. This process must include correctly using the Form 13614-C for every return and discussing each return with the taxpayer prior to the taxpayer leaving the site.
4. **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 last (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 or solicit donations for federal or state tax return preparation.
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 particular circumstances create an appearance that the law or these standards have been violated shall be determined by the perspective of a reasonable person with knowledge of the relevant facts.

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

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



Eligibility Requirements

How Do I Determine If I Am Eligible?

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

- Be a tax-exempt organization or government entity
- 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

Tax-exempt Organization or Government Entity Status

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 of 1986 including but not limited to educational institutions, credit unions, or faith based and community organizations, or
- A state or 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.

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.

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

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.

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

Cost Sharing or Matching Funds

This grant requires 100% cost sharing or matching of all federal funds requested. For every federal dollar requested or 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) at www.sam.gov. 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/>.

Submission of Reports

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

Before Starting Your Application

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

- Secure a Dun & Bradstreet Data Universal Numbering System (DUNS) Number,
- Register with the System for Award Management (SAM), and/or
- Check both to ensure applicant information is correct and accounts are active.
- 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.

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

Grant recipients are expected to show incremental increases in the federal returns prepared each year and demonstrate efficient use of the IRS funds they are awarded by reducing the cost of preparing returns. The IRS monitors performance during the filing season by reviewing reports that show electronic and paper returns filed with the IRS. Accuracy of the reports is dependent on grant recipients providing the IRS with accurate information concerning sites and their EFINS along with use of the correct SIDN. Even with internal monitoring by the IRS, grant recipients must keep records showing how return production was calculated. This is especially important when preparing returns that will not show up on our internal reporting. For instance, if your organization prepares a Form 1040-X, *Amended U.S. Federal Income Tax Return*, it will not be included in our statistics. Grant recipients are required to sign a grant agreement that outlines the minimum federal returns to be accomplished by your program. Credit is provided for the following returns:

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

If your organization promotes facilitated self-assistance through MyFreeTaxes, discussion is required with your local territory office to ensure your organization is credited for the returns filed in the counties where you promote its use. Credit is also provided for returns not included in the above reports, for example Form 1040-X and those returns prepared but not mailed to the IRS when credible evidence is provided showing the preparation. Preparing a federal return solely for the purpose of filing a state return is discouraged; however, we recognize that sometimes this may occur when all credits and/or adjustments are considered a federal return may not be required.

Dun & Bradstreet Data Universal Numbering System (DUNS) Number

Grant applicants must provide a DUNS number when applying for federal grants or cooperative agreements. Use of the DUNS number government wide provides a means to identify entities receiving those awards and their business relationships. The identifier is used for tracking and to validate address and point of contact information. It is recorded in block 8c. of the SF 424. For all awards after October 1, 2010, entities that receive a sub-award must also have a DUNS number.

The process to request a DUNS number takes about 10 minutes and is FREE of charge.

- Just call D&B at 866.705.5711 or individuals hard of hearing can contact 866.814.7818.
- The number is staffed from 7 a.m. to 6 p.m. C.S.T.

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

System for Award Management (SAM)

System for Award Management (SAM) includes the former Central Contractor Registration and 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.

In order to complete the SAM process, a DUNS number is required. If already registered in SAM, renewal of the registration is required at least once annually. Check when your registration will expire and update. You may update as often as you want but at least once per year. The complete resource for SAM registration is located at www.sam.gov. 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 you have your DUNS number and 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 (<http://www.grants.gov/web/grants/applicants/organization-registration.html>) for the actions required to complete this step.

Please register early and take advantage of the many aids at Grants.gov to become familiar with the submission process and alleviate any last minute frustrations with submission. Please do not wait until the last day to submit your application on Grants.gov. The application must 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.

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

State Review Required Under Executive Order 12372

Executive Order 12372, Intergovernmental Review of Federal Programs, was issued with the desire to foster the intergovernmental partnership and strengthen federalism by relying on state and local processes for the coordination and review of proposed federal financial assistance and direct federal development. The Order allows each state to designate an entity to perform this function. Visit www.whitehouse.gov/omb/grants_spoc to determine if your state is participating. Follow state instructions, if applicable. Please check the appropriate item in block 19 of SF 424.

What to Include in the Application

List of Application Components

Component	Required
1. Application for Federal Assistance, SF 424 Note: Several items within the SF 424 allow for the applicant to attach additional information.	Yes
2. Confirmation of Non-Profit Eligibility – Provide either a copy of the determination letter issued by the IRS recognizing 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
3. Narrative — Includes three sections: a. Program section b. Civil rights section c. Financial operations section Note: Be sure the sections are labeled as explained in the narrative section.	Yes
4. Other Attachments — As determined by the applicant. This section is for any attachments that are mentioned in the narrative section. Note: It is not required that your application include other attachments; however, if your application mentions an attachment and it is not included, it will not be requested or considered during evaluation.	If applicable
5. VITA Grant Workbook or similar document — This workbook should contain: a. Performance data b. Site listing c. Budget detail explanation d. Matching funds summary chart Note: This is an Excel workbook with multiple spreadsheets and provides templates for your use in submitting required information. It should be submitted as one attachment. Each spreadsheet does not need to be submitted separately. Do not convert this document to PDF. Tabs 1 - 6 should be completed at time of application and Tabs 7 (Sub-awards of \$1,000 or more) and 8 (Related Party Transactions) are required after award, as applicable.	Yes
6. Matching funds supporting documentation - It is preferable that these be submitted as one PDF; however, we will accept documentation as separate files.	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
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
TIP: Check out our VITA Grant web page for additional guidance on applying for the VITA Grant.	



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 templates when provided to ensure needed information is not overlooked. Organizations that use recommended templates (e.g., VITA Grant Workbook) 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 login and password well in advance of the application due date.
- Ensure information agrees throughout the application. For example, the budget explanation relative to nonfederal funds and the matching fund summary chart should agree along 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 via Grants.gov. Allow 48 hours for validation just in case errors are encountered. Some error corrections may require overnight processing before they are corrected.

Continuation of Multi-Year Award

Applicants that received a multi-year award and the multi-year period section of the most recent grant agreement shows either period “1” or “2” may forego certain aspects of the grant application process and follow the guidance outlined below for the abbreviated application process. If the multi-year period section shows period “3,” the applicant will need to file a full application. With the expansion of the period of performance to two years and announcements every other year, the abbreviated application process will be eliminated after this application period.

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

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

Application Components Required for Continuation of Multi-Year Award	Required
1. Application for Federal Assistance, SF 424, block 2 showing “Continuation”	Yes
2. Confirmation of Non-Profit Eligibility	No
3. Narrative - Includes three sections a. Program Plan section - Required only if substantive changes to prior submission or to provide information not requested in the prior application b. Civil rights section - Required for all applications c. Financial operations section - Required only if substantive changes to prior submission or to provide information not requested in the prior application Note: Be sure the sections are labeled as explained in the narrative section.	Yes
4. Other Attachments	If applicable
5. VITA Grant Workbook or similar document — This workbook should contain: a. Performance data b. Site listing c. Budget detail explanation d. Matching funds summary chart Note: This is an Excel workbook with multiple spreadsheets and provides templates for your use in submitting required information. It should be submitted as one attachment. Each spreadsheet does not need to be submitted separately. Do not convert this document to PDF. Tabs 1 - 6 should be completed at time of application and Tabs 7 (Sub-awards of \$1,000 or more) and 8 (Related Party Transactions) may be required after award.	Yes
6. Matching funds supporting documentation — It is preferable that these be submitted as one PDF; however, we will accept documentation as separate files.	Yes
7. Indirect Cost Rate Agreement — This is required if you are proposing to include indirect costs in your budget.	If applicable
8. Disclosure of Lobbying Activities, SF LLL — This is required if the applicant must disclose lobbying activities pursuant to 31 USC 1352.	If applicable

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

An applicant that is eligible for multi-year continuation will not be subject to the technical evaluation.

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

Application for Federal Assistance, Standard Form 424

Who Must Complete This Form?

All applicants

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

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

Things to Note:

- The EIN and DUNS number should be reviewed for accuracy.
- Ensure contact information is accurate. Past submissions included incorrect phone numbers and email addresses leaving U.S. postal address as the only method of contacting. This delayed processing of the application.
- Processing may be delayed when the contact and authorized representative are the same on the SF 424 and we can not 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 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 .																								
3.	Date Received	Leave blank																								
4.	Applicant Identifier	Leave blank																								
5a.	Federal Entity Identifier	Leave blank																								
5b.	Federal Award Identifier	Leave blank																								
6.	Date Received by State	Leave blank. The state will provide if you are subject to review by state under Executive Order 12372. See Block 19 for more information.																								
7.	State Application Number	Leave blank. The state will provide, if applicable.																								
8a.	Legal Name	Record legal name. Do not use an acronym unless this is the legal name. This should be the organization registered with the 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.																								
8c.	Organizational DUNS	Record DUNS number received 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. <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">A. State Government</td> <td style="width: 50%;">L. Public/Indian Housing Authority</td> </tr> <tr> <td>B. County Government</td> <td>M. Nonprofit</td> </tr> <tr> <td>C. City or Township Government</td> <td>N. Private Institution of Higher Education</td> </tr> <tr> <td>D. Special District Government</td> <td>O. Individual</td> </tr> <tr> <td>E. Regional Organization</td> <td>P. For-Profit Organization (Other than Small Business)</td> </tr> <tr> <td>F. U.S. Territory or Possession</td> <td>Q. Small Business</td> </tr> <tr> <td>G. Independent School District</td> <td>R. Hispanic-serving Institution</td> </tr> <tr> <td>H. Public/State Controlled Institution of Higher Education</td> <td>S. Historically Black Colleges and Universities</td> </tr> <tr> <td>I. Indian/Native American Tribal Government (Federally Recognized)</td> <td>T. Tribally Controlled Colleges and Universities</td> </tr> <tr> <td>J. Indian/Native American Tribal Government (Other than Federally Recognized)</td> <td>U. Alaska Native and Native Hawaiian Serving Institutions</td> </tr> <tr> <td>K. Indian/Native American Tribally Designated Organization</td> <td>V. Non-Entity</td> </tr> <tr> <td></td> <td>W. Other (specify)</td> </tr> </table>	A. State Government	L. Public/Indian Housing Authority	B. County Government	M. Nonprofit	C. City or Township Government	N. Private Institution of Higher Education	D. Special District Government	O. Individual	E. Regional Organization	P. For-Profit Organization (Other than Small Business)	F. U.S. Territory or Possession	Q. Small Business	G. Independent School District	R. Hispanic-serving Institution	H. Public/State Controlled Institution of Higher Education	S. Historically Black Colleges and Universities	I. Indian/Native American Tribal Government (Federally Recognized)	T. Tribally Controlled Colleges and Universities	J. Indian/Native American Tribal Government (Other than Federally Recognized)	U. Alaska Native and Native Hawaiian Serving Institutions	K. Indian/Native American Tribally Designated Organization	V. Non-Entity		W. Other (specify)
A. State Government	L. Public/Indian Housing Authority																									
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	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.																								

Block	Title	Comments
12.	Funding Opportunity Number	Automatically populated by Grants.gov
13.	Competition Identification Number	Leave blank
14.	Areas Affected by Project	Provide the county where service will be provided. If multiple counties, record each. If an entire state or multiple states, record each. If more space is required, 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.
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 8/1/2016 as the start date and 7/31/2018 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.
18c,d,e,f.	Other Funding	Complete as applicable, leave blank or record "0.00." No program income is allowed as return preparation and electronic submission must be provided free of charge.
18g.	Total	Add the amounts in 18a through 18f.
19.	Is Application Subject to Review by State Under Executive Order 12372 Process?	If not already done, research the following website to determine if state review is required: www.whitehouse.gov/omb/grants_spoc Complete based on the results of your research.
20.	Is the Applicant Delinquent on any Federal Debt?	Answer the question. Provide explanation, if applicable. See eligibility section of this publication and tax compliance for examples of explanations when delinquent on federal taxes. However, this question concerns any federal debt.
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?

All applicants not eligible for continuation of multi-year award must complete all three narrative sections -- program, civil rights, and financial operations. All multi-year continuation applicants must complete the civil rights narrative. Multi-year continuation applicants should also compare the information requested in the program plan and financial operations narratives for new information and/or questions that were not included in your earlier application along with any substantive changes.

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 templates when provided.** Use of templates provides reviewers easy access to key information. Reviewers may miss key information when it is buried in a narrative. The VITA Grant Workbook is provided to capture prior year performance, proposed returns, sites, primary and secondary focus, matching funds information, budget detail, corporate felony convictions, cash subawards, and related party transactions. It is available on the VITA Grant web page and with the Grants.gov announcement.
- **Be brief, concise, and clear.** Make each point understandable. Provide accurate and honest information, including candid accounts of problems and realistic plans to address them. If any requested information is omitted, explain why. If providing information in tables, charts, or attachments, make sure they are labeled and consistent.
- **Be organized and logical.** Many applications fail because the reviewers cannot follow the thought process of the applicant or because parts don't fit together or are contradictory.
- **Combine data.** If submitting on behalf of a coalition, combine the data for the overall plan, such as prior return preparation performance. Combine the results from all participants that will be funded by the program into one table.
- **Carefully proofread the application.** Misspellings and grammatical errors will impede reviewers in understanding the application. Be sure to number all pages including any attachments.
- **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 underserved low-income populations 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 for low income taxpayers. 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 following for 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 (available in the VITA Grant Workbook) shown below. Be sure to only report production for the activities that are covered by the VITA Grant. For example, adjust production for the overall coalition by subtracting the returns and sites operated by AARP Tax-Aide or by organizations that will not be funded by this request. 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

Note: Please record the above information in the VITA Grant Workbook, tab a. Performance Data. This workbook can be found on our VITA Grant web page.

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 income, elderly, rural, persons with disabilities, limited English proficient, or Native American. You can describe any other subsets of these populations in your narrative. Indicate the number of individuals you propose to reach with your primary and secondary focus on the VITA Grant Workbook.
 - Discuss the underserved population, underserved geographic area, and/or hard to reach area your program will target.

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

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

American Community Survey - Latest data from Census. Basic population data is available for all geographies with a population of 20,000 or more. However, sometimes the specific market segment data is not yet available, such as for limited English proficient (LEP).

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

Census 2010 - Covers all geographies.

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

Annual Population Estimates

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

2. Provide the following information in an Excel attachment.

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

- New sites proposed for next year. A general location is all that is required (city, state, county).
- Established sites from this year.
 - Name of site
 - Site address (city, state, county)
 - Hours of operations
 - Electronic filing identification number (EFIN) – this is a six digit number– Site identification number (SIDN) – this is nine digits starting with the letter S followed by eight numerics, e.g.,S01021234.
 - Facilitated self-assistance services offered
 - Identify the sites that serve rural areas, 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 based on one percent growth over the prior period's results. Expected growth is limited to one percent due to the change in tax preparation software. 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 ALL 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 to low income individuals and families. 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
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, page 9, 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 continuation of a multi-year award) 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 Division 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, 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 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.

In the civil rights narrative, please provide the following information specific to the function operating the VITA Program within your organization. The civil rights narrative should 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. 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:

Operations Director, Civil Rights Division
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.

- A. State whether you have received federal funding in the last five years? If yes, answer 1. below. If no, continue to question B.
 1. In any of the last five years, did your organization expend \$500,000 or more in federal funds in any single year? For fiscal years beginning after December 26, 2014, the amount increased to \$750,000. 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. State whether your organization has documented policies and procedures for maintaining good internal controls. This is often done through the use of an operations and procedures manual. An operations and procedures manual is a record of the policies and procedures for handling administrative and financial transactions. The manual can be a simple description of how financial functions are handled (e.g. paying bills, depositing cash, and transferring money between funds) and who is responsible for what, ensuring that the project manager and staff have a reasonable plan of action for carrying out each approved activity. A copy of your entire operations and procedures manual is not required to be submitted with your application; however, it may be requested if you are awarded a grant. For the application discuss how your organization:
 1. Maintains your policies and procedures for handling administrative and financial transactions consistently and with appropriate separation of duty to prevent mis-use. 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 your 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 your 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, 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.

Budget Information

Who Must Complete Budget Information?

All applicants

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

Failure to provide any of the following will result in non-consideration of the application.

- (a) Budget Detail Explanation,
- (b) Matching Funds Summary Chart, and
- (c) Matching Funds Supporting Documentation.

Things to Note:

- Budget period covers two years -- August 1, 2016 through July 31, 2018.
- 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 and/or financial coordinator, site coordinator, clerical support, tax law instructor, and information technology support. Other positions may be considered with prior approval. Federal funds may not be paid to individuals for the activities of screening, preparing tax returns, or performing quality review of prepared returns.**
 2. Non-federal funds paid to an individual directly performing service for the VITA Program may be used for matching. There are limitations on the types of activities where federal funds can be used or where in-kind contribution can be claimed as matching. If an employer other than the grant recipient furnishes the services of an employee to the VITA Program, these services are valued at the employee's regular rate of pay (plus benefits but excluding overhead costs) provided the services are in the same skill for which the employee is normally paid. If they are not in the same skill, they will need to be adjusted to the amount of funds generally paid for the

service performed. The value of these services is not reimbursable either as a direct or an indirect cost. The value is dependent on the service provided and not on the salary or wage an individual is normally paid. For example, if a tax attorney is volunteering his time for the VITA Program, his value would be determined by using the salary of a tax preparer and not of a tax attorney. The VITA Program does not require that he provide tax attorney service only tax preparation service. The value of in-kind volunteer services may be used as matching. Do not include value of volunteer services while receiving training. Time spent instructing can be counted toward volunteer services as long as the instructor is not paid by the grant recipient.

Valuing Volunteer and Paid Employee Time

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

One of the positions under the category Business and Financial Operations Occupations is Tax Preparers (Occupation Code 13-2082). Tax preparers are defined as persons who prepare tax returns for individuals but are not required to be or have the responsibilities of an accredited or certified public accountant. For example, the mean hourly wage for the state of 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 or site coordinator, financial or clerical support, tax law instructor, and information technology support. Federal funds may not be paid to individuals involved in the activities of screening, preparing tax returns, or performing quality review of prepared returns.
 - 2. Non-federal funds used to pay these expenses may be used for matching when incurred by individuals directly involved in the delivery of the program.
- C. Travel – Documentation would include requests for payment such as a travel voucher and the payments made. Some expenses require the submission of additional receipts, such as air travel, hotel stays, etc.
 - 1. Federal funds may be used to reimburse volunteers or employees for their travel to the site or training events. A stipend may be paid for travel reimbursement in lieu of actual mileage. The stipend may not be based on the time a volunteer is engaged in volunteer service. Federal funds may also be used for travel required to accomplish successful delivery of the program. Travel to meetings, seminars, etc., not directly related to the delivery of the program is not covered. For mileage reimbursement to volunteers, the amount presently used by your organization to reimburse your own employees should be used. For trips that require overnight travel, reimbursement may include commercial transportation that is economy fare or discounted when available. Meals and lodging are limited to the applicable government per diem rate in effect at the time of travel.
 - 2. Non-federal funds used to pay these expenses may be used for matching when incurred by individuals directly involved in the delivery of the program.

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

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 450) administered by the Department of the Interior. Section 450h(c) states that with regard to Indian tribal grant funding, it can be used for matching purposes “for any other federal grant programs which contribute to the purposes for which ... [Indian tribal grants] are made.” The DOI should be contacted to confirm that its use as a matching fund for the VITA grant aligns with the purpose for which the Indian tribal grant is made.

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

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

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). MDTC 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.

The GPO will no longer negotiate indirect cost rate agreements with non-profit organizations as a cognizant agency but will recognize already negotiated indirect cost rate agreements that are currently in effect. 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

We are continuing this method for documenting volunteer services used for screening, tax return preparation and quality review of returns for purposes of valuing the contributions as a match for the VITA Grant. 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 rates paid to paid return preparers 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, preparers, and quality reviewers. 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 rates paid to return preparers in the local labor market for the preparation of a tax return. Focus on the rates 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 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 on-line 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.

Completing the Budget Detail Explanation

We have provided the VITA Grant Workbook, which can be found on the Grants.gov announcement and on irs.gov with other application materials, for your use in completing the budget detail explanation. Remember amounts shown should cover operation of the program for two years. The budget detail explanation tab in the VITA Grant Workbook has been formatted to include a two year budget along with more examples for completion. The examples in the Publication 4671 were not changed to this format. If you elect to use a different format for submission, all required information must be provided. Any category of expense not applicable to your budget may be deleted. Examples of a budget detail explanation follow.

A. Personnel (Salary)			
Under item, list the person's name for which salary is requested or that is used as matching funds. If the position is not filled, record "To Hire." If more than one position exists, record the number of positions under Item as well. Be sure to show under computation, the annual salary for persons already funded and the percentage of time devoted to the program. Be sure to show the period of time covered by the resource as shown in the examples below. Remember, only time spent on the VITA Program is allowable. We have provided some examples of the type of information required in the table below.			

Item	Computation	Federal Funds	Matching Funds
Jane Smith, Program Coordinator	10% of annual salary of \$60,000 for two years for time spent administering program	\$6,000	\$6,000
To Hire (2) Site Coordinators	\$18 per hour; average 25 hours per week for 15 weeks x 2 coordinators for two years	\$27,000	
Donated Services (10) Volunteer Return Preparers, Quality Reviewers , and Screeners	\$15 per hour; average 10 hours per week for 15 weeks x 5 preparers each year = \$22,500		\$22,500
Personnel (Salary) Subtotal		\$33,000	\$28,500
Personnel (Salary) Total		\$61,500	

B. Fringe Benefits

Only include fringe benefits for individuals paid. Fringe benefits should not be included in the salary calculations covered under category A. Under item, list the person's name for which fringe benefits are requested or that is used as matching funds. If the position is not filled, record "To Hire." If more than one position exists, record the number of positions under item as well.

Item	Computation	Federal Funds	Matching Funds
Jane Smith, Program Coordinator	20% of \$12,000 expense		\$2,400
To Hire (4) Site Coordinators	10% of \$27,000 expense	\$2,700	
Fringe Benefits Subtotal		\$2,700	\$2,400
Fringe Benefits Total		\$5,100	

C. Travel

Under item, indicate the type of travel requested or that is used as matching funds. Include the number of individuals if known. Be sure to show the period of time to be covered, i.e., 4 months. Show under computation how determined.

Item	Computation	Federal Funds	Matching Funds
Training Travel (25) Program/ Site Coordinators and Volunteers	1000 miles at \$.50 cents mile	\$1,000	
Program Coordinator Travel (2) for entire state coverage for four months a year	2300 miles over 2 years @ .50 cents mile; meals and hotel (\$125) for one traveler to attend meeting at SPEC Territory office x 2 years	\$1,400	
Volunteer Reimbursement Site Travel	2500 miles at \$.50 cents mile each year	\$2,500	
Travel Subtotal		\$4,900	
Travel Total		\$4,900	

D. Equipment

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

Item	Computation	Federal Funds	Matching Funds
Laptops (12)	12 x \$1,000 (second year)	\$6,000	\$6,000
Use of Computers in Computer Lab	15 computers at \$10 each per week for 15 weeks first year only		\$2,250
Printers	12 x \$200 (6 each year)	\$2,400	
Equipment Subtotal		\$8,400	\$8,250
Equipment Total		\$16,650	

E. Supplies

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

Item	Computation	Federal Funds	Matching Funds
General supplies for each site to include paper, printer cartridges, shredder, pens, pencils, CDs, electrical cords, etc.	2 sites x \$600 each year	\$2,400	
Lockable filing cabinets for storing records and/or equipment	2 each site x 2 sites x \$100 each; donated cabinets in 2 sites (2 x 2 x \$50 FMV) first year only	\$400	\$200
Donated paper	10 boxes x \$35 retail price		\$350
Supplies Subtotal		\$2,800	\$550
Supplies Total		\$3,350	

F. Contractual

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

Item	Computation	Federal Funds	Matching Funds
Rental of office space for site; 100% used for program	\$250 per month x 5 months x 2 years	\$2,500	
Interpreter Contract	\$50 per session x 50 sessions (covers two seasons)	\$1,250	\$1,250
Donated Appointment Scheduling All Sites	6000 calls x \$2 each (covers 2 seasons)		\$12,000
Donated office space for three sites at local community center	Usage is \$25 per day x 3 days per week x 15 weeks x 3 sites x 2 years		\$6,750
Contractual Subtotal		\$3,750	\$20,000
Contractual Total		\$23,750	

H. Other

For this category, under item, indicate the expenses not covered in the categories above or resources that are used as matching funds. Show under computation how determined.

Item	Computation	Federal Funds	Matching Funds
Publicity - radio, TV and cable ads; 6000 flyers for distribution at community outlets	\$50 hour x 25 hours plus material cost of \$2500 x 2 years	\$5,000	\$2,500
Installation and monthly cost of phone lines at 5 sites	\$50 x 5 sites installation plus \$25 per month x 5 months x 5 locations x 2 years	\$1,750	
Audit Service	5% of \$1,000 each year		\$100
Other Subtotal		\$6,750	\$2,600
Supplies Total		\$9,350	

I. Total Direct Charges	Federal Funds	Matching Funds
Total Direct Charges Subtotal	\$62,300	\$62,300
Direct Charges Total	\$124,600	

J. Total Indirect Charges	Federal Funds	Matching Funds
Total Indirect Charges Subtotal	0	0
Indirect Charges Total	\$0	

For this example, no indirect charges are proposed. If they are proposed, it should be completed.

K. Total Charges	Federal Funds	Matching Funds
Total Charges	\$62,300	\$62,300
Total	\$124,600	

Completing the Matching Funds Summary Chart

Summarize the source of all matching funds including donated services and goods. We have provided the VITA Grant Workbook, which can be found on the Grants.gov announcement and on irs.gov with other application materials, for this purpose. If you elect to use a different format for submission, all required information must be provided. We have modified the requirement around matching funds to allow your organization to continue efforts to raise monies beyond the application due date. Organizations are not required to provide all match at time of application and can work toward raising it each year by the end of January. Matching funds documentation is not required for funds designated in the “to be raised column” at application submission. You are able to **secure funds up until January 31 of each year**. If you are selected as a grant recipient and all matching funds are not yet raised, your Payment Management System (PMS) account is limited to the amount raised. Additional funds are made available once documentation is provided showing the remaining matching funds are available. Examples of a matching funds summary chart follow.

The applicant should record only one matching fund transaction on each row.

- Name of Source: Name or other identifier for each unique match source.
- Type: Describe the type of funds, such as, Cash, Grant, Donation, Loan, etc.
- Amount In-Hand or Committed: Record only those amounts that are in-hand or you have a firm commitment of the funds at time of application. Matching documentation must be provided for all transactions shown as in-hand or committed. If this documentation is not available at time of application submission, record it in the “amount to be raised” column.
- Amount to be Raised: Record the amount of funds to be raised either through donation or expected grant, loan, etc.
- Date: Enter a date to correspond to the status. For example, for monies in-hand, use the date the application is completed. For committed funds, use the date of the commitment letter. For funds to be raised, use the date of when they will be available. For donated services it can be the first day when the item donated is provided.
- Comments: Provide any additional information you feel is pertinent to the transaction.

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.

Matching Funds Summary Chart						
#	Source Name	Type	Amount In-Hand or Committed	Amount to be Raised	Date	Comments
1	Applicant Organization	Cash	\$20,000		7/1/XXXX	Funds set aside
2	ABC Foundation	Grant	\$10,000		6/30/XXXX	Low-income assistance; 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 each item shown in the Matching Funds Summary Chart, which represents the funds in hand or committed that are used for the dollar-for-dollar match. If your organization is awarded a grant, the matching funds supporting documentation for items shown in the “amount to be raised” column must be provided on or before January 31 each year. The sooner the information is provided, the sooner we will make deposits into your PMS account. 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 what acceptable documentation should include. The values used in the examples may not represent true value. You must determine the value. The item numbers refer to the matching funds summary chart found in the previous section. We have provided an additional example of acceptable documentation in Appendix B.

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

Items 1 and 4 (matching funds summary chart): Final documentation to justify funding would be a signed statement on applicant letterhead from the applicant organization that they have set aside \$20,000 cash for a match for the VITA grant to use during the period beginning August 1 through July 31.. 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.).

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 Division. A continuing multi-year applicant must update the required civil rights reporting information annually. Upon completion of its review, the Civil Rights Division will forward a preliminary civil rights determination to the SPEC office. Financial assistance shall not be awarded to the applicant until the Civil Rights Division has issued a preliminary determination of probable or conditional compliance based on the civil rights requirements reported by the applicant.

The Civil Rights Division 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 Division 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, over-the-phone 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. See also 31 CFR 21.110 for additional requirements to revise or update forms. The certification if required is “The Certification for Contracts, Grants, Loans, and Cooperative Agreements” published as Appendix A to 31 CFR Part 21 and reprinted in this Publication as the “Certification Regarding Lobbying” within the List of Assurances and Certifications, Appendix A, Exhibit 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 unreasonable placement or recruitment fees, such as fees equal to or greater than the employee’s monthly salary, or recruitment fees that violate the laws of the country from which an employee is recruited.
 - 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, 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 Data Universal Numbering System (DUNS) number 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 VITA Grant Workbook or similar 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, use the VITA Grant Workbook or similar document to record information specific to the conviction and submit with your application through Grants.gov as an attachment.

Other Applicable Laws and Regulations

Federally funded programs are governed by a wide variety of federal laws and regulations. These include, but are not limited to:

- Restrictions on political activities at 18 USC 595, 598, 600-603;
- The 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.

Submitting Your Application

How Do I Assemble and Label My Application

Applicants MUST submit 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 acknowledgement when the application is downloaded by the IRS.

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

Component	Required	File Name
1. Application for Federal Assistance, SF 424 Note: Several items within the SF 424 allow for the applicant to attach additional information. If the applicant uses this option, the system will automatically name the files. They do not need to be submitted separately under item 4 below.	Yes	Automatically named by Grants.gov
2. Confirmation of Non-Profit Eligibility – Attach either a copy of the determination letter issued by 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	2-Eligibility
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	3-Narrative
4. Other Attachments – For any attachments that are mentioned in the narrative section. Note: It is not required that your application include other attachments; however, if your application mentions an attachment and it is not included, it will not be requested or considered during evaluation.	If applicable	4a, 4b, 4c, etc. followed by a brief description, such as 4a-Members
5. VITA Grant Workbook – This one workbook should contain: a. Performance data b. Site listing c. Budget detail explanation d. Matching funds summary chart Note: This is an Excel workbook with multiple spreadsheets. It should be submitted as one attachment. Each spreadsheet does not need to be submitted separately. Do not convert this document to PDF. Tabs 1 - 6 should be completed at time of application and Tabs 7 (Sub-awards of \$1,000 or more) and 8 (Related Party Transactions) may be required after award.	Yes	5-Workbook
6. Matching Funds Supporting Documentation - Provide supporting documentation for all funds shown as “amount in hand or committed” on the matching funds summary chart. It is preferred that they be grouped as one PDF, however, if not combined, be sure to label uniquely.	Yes	6-Match if submitted as one document; Begin with 6a, 6b, 6c, etc. and then use abbreviated name of contributor. For example, 6a-UW, 6b-Radio, 6c-Library if submitted separately.

Component	Required	File Name
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	8-Indirect
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	Automatically named by Grants.gov

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

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).

How Do I Submit My Application

Applicants MUST submit the VITA Grant application via Grants.gov. Please do not wait until the last day to submit your applications on Grants.gov. 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.

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. The tracking number for the first application received for this grant opportunity will be 17VITA0001.

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

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

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

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.

Budget Information Review

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

- Financial Operations Narrative
- Budget Detail Explanation
- Matching Funds Summary Chart
- Matching Funds Supporting Documentation
- Appropriateness of funds sought for quantity of returns being prepared
- Reasonableness of administrative costs

Based on prior year submissions and the limited funds available, we anticipate that we will offer grants for less than the amount requested. This is the point at which this decision is made.

Prior Year Grant Performance

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

Approval of Award

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

Award Notification

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

What Happens After I'm Awarded

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

Your organization is assigned a grant officer that will work with the awarded organization throughout the grant period. This is your point of contact for any questions or concerns that you may have. You are asked to provide revised documents, if applicable, and provide additional documents required to establish your account in the Payment Management System (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.
- Program Plan narrative may need to be revised based on the award amount if the program performance cannot be accomplished as originally submitted because of a reduction in the requested award amount.
- Budget information will need to be revised if the funds requested were not awarded..
- Listing of approved individuals we can discuss your application with and your election to share contact information with other grant recipients and non-grant recipients involved in the VITA or TCE programs.

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

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. Generally more money is requested than is available. We anticipate this will occur each year as need exceeds availability.

Appeals Process

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

Freedom of Information Act

As with many IRS programs, the VITA Grant Program is subject to the Freedom of Information Act. Individuals may request copies of your application for their review. The Freedom of Information Act (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.

Appendix A – VITA Grant Application Components

Exhibit 1 – Standard Form 424, Application for Federal Assistance

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

Appendix A – VITA Grant Application Components

Exhibit 1 – Standard Form 424, Application for Federal Assistance

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

Appendix A – VITA Grant Application Components

Exhibit 1 – Standard Form 424, Application for Federal Assistance

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

Appendix A – VITA Grant Application Components

Exhibit 1 – Standard Form 424, Application for Federal Assistance

INSTRUCTIONS FOR THE SF-424

This is a standard form required for use as a cover sheet for submission of pre-applications and applications and related information under discretionary programs. Some of the items are required and some are optional at the discretion of the applicant or the federal agency (agency). Required fields on the form are identified with an asterisk (*) and are also specified as "Required" in the instructions below. In addition to these instructions, applicants must consult agency instructions to determine other specific requirements.

Item	Entry:	Item:	Entry:
1.	<p>Type of Submission: (Required) Select one type of submission in accordance with agency instructions.</p> <ul style="list-style-type: none"> • Pre-application • Application • Changed/Corrected Application – Check if this submission is to change or correct a previously submitted application. Unless requested by the agency, applicants may not use this form to submit changes after the closing date. 	10.	<p>Name Of Federal Agency: (Required) Enter the name of the federal agency from which assistance is being requested with this application.</p>
2.	<p>Type of Application: (Required) Select one type of application in accordance with agency instructions.</p> <ul style="list-style-type: none"> • 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. <p>A. Increase Award D. Decrease Duration B. Decrease Award E. Other (specify) C. Increase Duration</p>	11.	<p>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.</p>
		12.	<p>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.</p>
		13.	<p>Competition Identification Number/Title: Enter the competition identification number and title of the competition under which assistance is requested, if applicable.</p>
		14.	<p>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.</p>
3.	<p>Date Received: Leave this field blank. This date will be assigned by the Federal agency.</p>	15.	<p>Descriptive Title of Applicant's Project: (Required) Enter a brief descriptive title of the project. If appropriate, attach a map showing project location (e.g., construction or real property projects). For pre-applications, attach a summary description of the project.</p>
4.	<p>Applicant Identifier: Enter the entity identifier assigned by the Federal agency, if any, or the applicant's control number if applicable.</p>	16.	<p>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.</p>
5a.	<p>Federal Entity Identifier: Enter the number assigned to your organization by the federal agency, if any.</p>		
5b.	<p>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.</p>		
6.	<p>Date Received by State: Leave this field blank. This date will be assigned by the state, if applicable.</p>		
7.	<p>State Application Identifier: Leave this field blank. This identifier will be assigned by the state, if applicable.</p>		
8.	<p>Applicant Information: Enter the following in accordance with agency instructions:</p>		
	<p>a. Legal Name: (Required) Enter the legal name of applicant that will undertake the assistance activity. This is the organization that has registered with the Central Contractor Registry (CCR). Information on registering with CCR may be obtained by visiting www.Grants.gov.</p>		
	<p>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.</p>		
	<p>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.</p>	17.	<p>Proposed Project Start and End Dates: (Required) Enter the proposed start date and end date of the project.</p>
	<p>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).</p>	18.	<p>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.</p>
		19.	<p>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.</p>
		20.	<p>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.</p>

Appendix A – VITA Grant Application Components

Exhibit 1 – Standard Form 424, Application for Federal Assistance

	<p>e. Organizational Unit: Enter the name of the primary organizational unit, department or division that will undertake the assistance activity.</p>	21.	<p>Authorized Representative: To be signed and dated by the authorized representative of the applicant organization. Enter the first and last name (Required); prefix, middle name, suffix. Enter title, telephone number, email (Required); and fax number. A copy of the governing body's authorization for you to sign this application as the official representative must be on file in the applicant's office. (Certain federal agencies may require that this authorization be submitted as part of the application.)</p>		
	<p>f. Name and contact information of person to be contacted on matters involving this application: Enter the first and last name (Required); prefix, middle name, suffix, title. Enter organizational affiliation if affiliated with an organization other than that in 7.a. Telephone number and email (Required); fax number.</p>				
9.	<p>Type of Applicant: (Required) Select up to three applicant type(s) in accordance with agency instructions.</p> <table border="0"> <tr> <td data-bbox="365 525 597 1008"> <ul style="list-style-type: none"> A. State Government B. County Government C. City or Township Government D. Special District Government E. Regional Organization F. U.S. Territory or Possession G. Independent School District H. Public/State Controlled Institution of Higher Education I. Indian/Native American Tribal Government (Federally Recognized) J. Indian/Native American Tribal Government (Other than Federally Recognized) K. Indian/Native American Tribally Designated Organization L. Public/Indian Housing Authority </td> <td data-bbox="597 525 836 1008"> <ul style="list-style-type: none"> M. Nonprofit N. Private Institution of Higher Education O. Individual P. For-Profit Organization (Other than Small Business) Q. Small Business R. Hispanic-serving Institution S. Historically Black Colleges and Universities (HBCUs) T. Tribally Controlled Colleges and Universities (TCCUs) U. Alaska Native and Native Hawaiian Serving Institutions V. Non-US Entity W. Other (specify) </td> </tr> </table>	<ul style="list-style-type: none"> A. State Government B. County Government C. City or Township Government D. Special District Government E. Regional Organization F. U.S. Territory or Possession G. Independent School District H. Public/State Controlled Institution of Higher Education I. Indian/Native American Tribal Government (Federally Recognized) J. Indian/Native American Tribal Government (Other than Federally Recognized) K. Indian/Native American Tribally Designated Organization L. Public/Indian Housing Authority 	<ul style="list-style-type: none"> M. Nonprofit N. Private Institution of Higher Education O. Individual P. For-Profit Organization (Other than Small Business) Q. Small Business R. Hispanic-serving Institution S. Historically Black Colleges and Universities (HBCUs) T. Tribally Controlled Colleges and Universities (TCCUs) U. Alaska Native and Native Hawaiian Serving Institutions V. Non-US Entity W. Other (specify) 		
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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.

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

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

- Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
- Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
- Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
- Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
- Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM’s Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
- Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
- Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
- Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
- Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
- Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
- Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to 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).
- Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
- Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
- Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
- Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
- Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
- Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, “Audits of States, Local Governments, and Non-Profit Organizations.”
- Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.
- 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 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; (3) Using forced labor in the performance of the award or sub-awards under the award; or (4) Directly supporting or advancing trafficking in persons.

B. Additional Certifications

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

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

Appendix A – VITA Grant Application Components

Exhibit 2 – List of Assurances and Certifications

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

1. The prospective primary participant (the Applicant) certifies to the best of its knowledge and belief, that it and its principals:
 - (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this Application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
 - (d) Have not within a three-year period preceding this Application had one or more public transactions (Federal, State or local) terminated for cause or default.
2. Where the Applicant is unable to certify to any of the statements in this certification, such Applicant shall attach an explanation to this proposal.

D. Certification Regarding Drug-Free Workplace Requirements

1. The Applicant certifies that it will provide a drug-free workplace by:
 - (a) publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Applicant's workplace and specifying the actions that will be taken against employee for violations of such prohibition;
 - (b) establishing a drug-free awareness program to inform employees about:
 - (i) the dangers of drug abuse in the workplace;
 - (ii) the Applicant's policy of maintaining a drug-free workplace;
 - (iii) any available drug counseling, rehabilitation, and employee assistance program;
 - (iv) the penalties that may be imposed upon employees for drug abuse violations occurring in the workplace
 - (c) making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by subparagraph (a);
 - (d) notifying the employee in the statement required by subparagraph (a) that, as a condition of employment in such grant, the employee will:
 - (i) abide by the terms of the statement; and
 - (ii) notify the employer of any criminal drug use statute conviction for a violation occurring in the workplace no later than five calendar days after such conviction;
 - (e) notifying the granting agency in writing, within ten calendar days after receiving notice of a conviction under subparagraph (d) (ii) from an employee or otherwise receiving actual notice of such conviction;
 - (f) taking one of the following actions, within 30 days of receiving notice under subparagraph (d)(ii), with respect to any employee who is so convicted:
 - (i) taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the rehabilitation Act of 1973 as amended; or
 - (ii) requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and
 - (g) making a good faith effort to continue to maintain a drug-free workplace through implementation of subparagraphs (a), (b), (c), (d), (e), and (f).
2. The Applicant may insert in the space provided below the site(s) for the performance of work (activities carried out by the Applicant) to be done in connection with the award (Place of Performance (Street Address, City, County, State and zip Code)):

Not Applicable

E. Certification Regarding Lobbying

1. The Applicant certifies, to the best of its knowledge and belief, that:
 - (a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement;
 - (b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Application, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions; and
 - (c) The Applicant shall require that the language of this certification be included in the award documents for all subawards of all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.
2. This certification is a material representation of fact upon which reliance is placed when this transaction is made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

F. Certification Regarding Corporate Felony Convictions

1. The Applicant certifies it has disclosed in this application all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the award.
2. The Applicant certifies either that it is not a corporation or that it has disclosed in this application all felony convictions that occurred under federal law within the preceding 24 months.
3. To disclose a covered violation or conviction, record information specific to the violation or conviction and submit it with your application through Grants.gov as an attachment.

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 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, screeners, and reviewers with federal funds. Non-federal funds may be used to pay these costs and can be used as match.
Encryption software	Purchase, construction, repair, or rehabilitation of any building or any portion thereof
Internet connectivity	Costs that do not support or benefit the program, or are unnecessary in carrying out the program
Audit services when required by 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, 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 (24 month period beginning August 1 through July 31).
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
Vice President

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.

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.

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

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

Generally Accepted Accounting Principles (GAAP) – Are accounting rules used to prepare, present, and report financial statements for a wide variety of entities, including publicly-traded and privately-held companies, non-profit organizations and governments.

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

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

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

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

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

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

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

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

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 subaward (regardless of the period of performance of the subawards 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 subaward in excess of \$25,000.

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 for two years beginning August 1 and ending July 31. 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 the 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.