



**Providing Community Service to Millions**

**TCE**

**TAX COUNSELING FOR THE ELDERLY**

**2011**



**IRS VOLUNTEERS**

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



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
ATLANTA, GA 30308

WAGE & INVESTMENT DIVISION

June 1, 2010

Dear Prospective TCE Grant Applicant:

I am pleased to inform you that the Internal Revenue Service is now accepting applications for the 2011 Tax Counseling for the Elderly (TCE) Program. The TCE Program offers free tax counseling and assistance to persons 60 years of age or older in the preparation of their Federal income tax returns. Eligible non-profit organizations compete for acceptance into the program.

This publication outlines the eligibility, administrative and program requirements for participation in the program, as well as provides detailed instructions needed to apply for the program and the selection process. In order to prepare a thorough application package, it is important that you read and review all requirements and instructions contained in this publication.

The Grant Program Office is now accepting applications either through hardcopy or electronic submission. Completed hardcopy applications should be sent to the Internal Revenue Service, Grant Program Office, 5000 Ellin Road, NCFB C4-168, Lanham, Maryland 20224. To submit an electronic application, go to [GRANTS.gov](http://GRANTS.gov) to apply through the Federal grants website and search, "Tax Counseling for the Elderly". In order to be considered for the 2011 program, complete applications (whether submitted in hardcopy or electronically) must be received no later than July 9, 2010. *Please note that any cost associated with the preparation and submission of a grant application is the sole responsibility of the applicant.*

You should be aware that this solicitation of your application is taking place before Congress has passed an appropriation for 2011. Cooperative agreements will only be entered into, subject to funds being appropriated by Congress.

Questions may be directed to the Grant Program Office at (404) 338-7894 or via e-mail at [tce.grant.office@irs.gov](mailto:tce.grant.office@irs.gov). Thank you for your interest in the TCE Program.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Beebe".

Michael Beebe  
Acting Director, Stakeholder Partnerships,  
Education and Communication (SPEC)

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## Introduction

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

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

You will note quite a few changes in this publication from last year, most are reformatting text from one location into another. There are three significant changes in this year's program:

- Multi-year grant opportunity - Some organizations will be able to request funding for up to three years in this application.
- Availability of Grants.gov as submission option for application - Numerous infrastructure improvements were made to Grants.gov to improve usability and responsiveness.
- Sub-award reporting - Requirement to report sub-award data on grants awarded on or after October 1, 2010.

More information on these topics can be found in the corresponding section later in this publication.

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

- Incomplete applications – Applications did not contain all required information.
- Applicants did not meet eligibility criteria for tax compliance. The applicant organization had not filed all required federal tax returns or paid all federal taxes due at the time of the application.
- All evaluative criteria were not addressed – Applicants did not provide all the information requested thus reducing the amount of points available for award during the technical evaluation.
- Pages were missing from the narrative.

TCE Grant Program Office Contact Information:

Internal Revenue Service  
**Grant Program Office - TCE**  
5000 Ellin Road  
NCFB C4-168  
Lanham, MD 20706  
404-338-7894  
email address: tce.grant.office@irs.gov

<b>TCE Grant Program Timeline</b>	
Application Period	June 1 – July 9, 2010
Review and Ranking	July 9 - October 30, 2010
Notification of selection/non-selection	November 1, 2010
Program Period	October 1 - September 30, 2011

## TCE Program Overview

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

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

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

The Cooperative Agreement, Form 9661, defines the functions that the program sponsor and IRS will perform, the geographical area involved, the maximum amount of funding available for reimbursement and administrative purposes and other information. A copy of Form 9661 can be found in Appendix C, as well as the "Terms and Conditions" document which is attached to Form 9661. **Beginning with the 2011 TCE Program, multi-year grant opportunities are available for organizations that are interested and meet the criteria. Organizations submitting an application can elect, if they are interested in being considered for a multi-year TCE grant. Consideration is limited to those applicants that meet all eligibility requirements.** Acceptance of an organization into the TCE program for one year does not automatically qualify the organization for acceptance into the following year's program.

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

## TCE Program Requirements

### Eligibility Criteria

#### 1. In General

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

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

#### 2. Tax Compliance

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

Examples of non-compliance would be:

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

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

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

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If you identify any issues with tax compliance, be sure to indicate this on the SF 424, Application for Federal Assistance, block 20, and attach a statement explaining the issue. The SF424 provides additional space for explaining any Federal debt at the end of the form. For example, if a return was not filed because it was not required, include a statement containing the reason, the type of tax return (i.e., Form 990, 940, 941, etc.), and the tax period. If you are working with someone at IRS to resolve an outstanding issue, please provide their name, office in which they work, and their phone number. Similar statements should be submitted for monies owed or incorrect entity information.

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

### 3. Timely Reporting

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

### 4. Capacity to File Electronically

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

### 5. Debarment or Suspension

As part of the application, you will be required to agree to certain assurances and certifications. One of these certifications is the *Certification Regarding Debarment, Suspension, and Other Responsibility Matters – Primary Covered Transactions*. This is discussed more in depth in the assurances and certifications section of this publication. As part of eligibility, the Grant Program Office will check the individuals listed on the Application for Federal Assistance, Standard Form 424, and key individuals in the Program Plan narrative to ensure they are not debarred, suspended, or otherwise excluded from or ineligible for a federal award. You may check this yourself before applying by visiting the Excluded Parties List System maintained by the General Services Administration (GSA) at <http://www.epls.gov>. If you identify incorrect information about your organization or individuals within your organization, you should contact the agency that submitted the posting.

### 6. Audit Requirements

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

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

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# Office of Management & Budget (OMB) Requirements

## 1. Administrative

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

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

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

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

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

## 3. Central Contractor Registry (CCR)

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

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

## 4. Intergovernmental Review - Required under Executive Order 12372

Executive Order 12372, "Intergovernmental Review of Federal Programs," was issued with the desire to foster the intergovernmental partnership and strengthen federalism by relying on State and local processes for the coordination and review of proposed Federal financial assistance and direct Federal development. The Order allows each State to designate an entity to perform this function. Visit <http://www.whitehouse.gov/OMB/grants> and click "Intergovernmental Review" to determine if your State is participating. States that are not listed have chosen not to participate in the intergovernmental review process. If you are located within a State that has chosen not to participate, you may send application materials directly to a Federal awarding agency. Please check the appropriate item in Block 19 of the SF 424, *Application for Federal Assistance*, included within this application package under Appendix A.

## 5. Sub-Award Reporting Requirements

Sub-award reporting is required pursuant to Public Law 109-282, Federal Funding Accountability and Transparency Act (Transparency Act) for all sub-awards on or after October 1, 2010. New reporting is required for organizations that receive \$25,000 or more in TCE grant funds and sub-grant or sub-contract to other organizations a portion of the grant. The recipient must report to the Grant Program Office specific information identified in the Transparency Act (i.e. name of entity; sub-award amount; transaction type; funding agency; CFDA number; program source; sub-award address; primary location of performance; DUNS number; names and total compensation of the five most highly compensated officers of the entity; and other relevant information specified by OMB). This information is due to the Grant Program Office as soon as practicable after the sub-grant or sub-contract but no more than 30 days after the event.

Sub-award reporting applies to sub-grants and sub-contracts for the first-tier sub-awards. The following example illustrates a first-tier sub-grant. The IRS awards a grant to RSVP of Middle USA in the amount of \$40,000. RSVP

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sub-grants \$6,000 each to ABC and DEF Organizations. In this example, RSVP will need to provide the requested information on the ABC and DEF Organizations.

The specific term and condition language will be modified once OMB provides a new standard award term and condition on the collection and reporting of sub-grant information through the first-tier sub-recipient. OMB will also modify existing standard forms and other documents as appropriate. This requirement was mandated shortly before finalization of this publication and is subject to change as more information is received from the OMB. IRS will provide a standard template to grant recipients at time of award to collect this data. More information on this directive can be found at [http://www.whitehouse.gov/omb/assets/memoranda\\_2010/m10-06.pdf](http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-06.pdf).

## Civil Rights Compliance Requirements

This information is being collected to enforce Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the basis of race, color, or national origin in any program receiving Federal funds; Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in any educational program or activity receiving Federal funds; Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination on the basis of disability in any program receiving Federal funds; and Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age in any program receiving Federal funds. This section describes the data collection and reporting requirements required of Tax Counseling for the Elderly (TCE) cooperative agreement applicants by IRS to meet its responsibilities under those laws.

This information is required pursuant to the civil rights statutes and the regulations of the Department of Justice (DOJ), and the Department of the Treasury and must be submitted prior to the approval of any IRS financial assistance application. Recipients of TCE cooperative agreements shall provide updated information as conditions warrant. All applicants are required to submit to the IRS with their cooperative agreement application package the information outlined below. **(All of the questions must be answered.)**

- a. A list of active lawsuits or complaints naming the applicant which alleges discrimination on the basis of race, color, national origin, age, sex, or disability with respect to service or benefits being provided. The list should include: the date the lawsuit or complaint was filed; a summary of the allegation; and the status of the lawsuit or complaint, including whether the parties to a lawsuit have entered into a consent decree.
- b. A description of all pending applications for financial assistance and all financial assistance currently provided by other Federal agencies. For all applicants for IRS financial assistance, this information should be relevant to the organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity is a part.
- c. A summary of all civil rights compliance review activities conducted in the last two years. The summary shall include: the purpose or reason for the review; a summary of the findings and recommendations of the review; and a report on the status and/or disposition of such findings and recommendations. For all applicants for IRS assistance, this information should be relevant to the organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity is a part.
- d. A signed and dated Standard Form 424B, Assurances and Certifications (see Appendix A for copy) agreeing that all of the records and other information required have been or will be compiled, as appropriate, and maintained by the applicant, recipient, or sub-recipient, and that your organization is in compliance with all Federal statutes relating to nondiscrimination as well as checking "I Agree" in block 21, on Standard Form 424 (included in Appendix A).
- e. Additional data may be requested only to the extent that it is readily available or can be compiled with reasonable effort, and is found to be necessary to make a civil rights compliance determination. Examples of data and information which, to the extent necessary and appropriate for determining compliance with applicable civil rights statutes and implementing regulations may include, but is not limited to:
  1. The manner in which services are or will be provided by the program in question, and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination;
  2. The population eligible to be served by race, color, national origin, age, disability or sex;
  3. Data regarding covered employment, including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English;
  4. The location of existing or proposed facilities connected with the program, and related information adequate for determining whether the location has or will have effect of unnecessarily denying access to any persons on the basis of prohibited discrimination;

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5. The present or proposed membership, by race, color, national origin, sex, age, or disability, in any planning or advisory body which is an integral part of the program; and
  6. Data, such as demographic maps, the racial composition of affected neighborhoods or census data.

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

## Lobbying Requirements

Public Law 101-121, "Limitations on the Payment of Funds to Influence Federal Transactions" prohibits recipients of Federal contracts, loans, and cooperative agreements from using appropriated funds for lobbying the Executive or Legislative branches of the Government with respect to any Federal contact, grant, loan, or cooperative agreement. This law also generally requires that lobbying activities be disclosed by each organization that: (1) requests or receives a Federal contract, grant, loan, or cooperative agreement in excess of \$100,000 from an agency; or (2) receives from an agency a commitment in excess of \$100,000 that the United States will guarantee or insure a loan. If you request or receive a grant in excess of \$100,000, you must complete the Certification Regarding Lobbying. (See 31 U.S.C. 1352 and Treasury Directive 32-12, limiting certification requirements). In addition, any organization which requests or receives a Federal grant, regardless of the amount, must complete a Certification Regarding Lobbying Form certifying that the organization has not made and will not make any payment for lobbying with appropriated funds and submit to the IRS.

The IRS has been directed by the Office of Management and Budget to collect and compile the required disclosure documents on lobbying activities. These documents are ultimately submitted to Congress. Each recipient should submit to IRS a Standard Form LLL, *Disclosure of Lobbying Activities*, if an organization has made or has agreed to make any payment using non-appropriated funds.

The reporting period for submission of the above mentioned forms covers the period October 1, 2010, through March 31, 2011. The reporting period includes the time when the organization actually received their grant monies. The Standard Form LLL, *Disclosure of Lobbying Activities* and the Certifications Regarding Lobbying are included within Appendix A of this Application Package.

## Assurances and Certifications -- Non-Construction Programs

Review and sign the Standard Form 424B, *Assurances – Non-Construction Programs*. A copy of the form can be found in Appendix A. By signing this form, the applicant is certifying to being in compliance with the law, principles and regulations outlined in the document.

In addition to the law, principles, and regulations outlined on the SF 424B, the following additional certifications and/or assurances are required:

- Certification Regarding Debarment, Suspension and Other Responsibility Matters – Primary Covered Transactions.
- Certification Regarding Drug-Free Workplace Requirements

More detailed information follows as to what these certification/assurances entail.

## Certification Regarding Debarment, Suspension, and Other -- 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.
  3. Although program sponsors that enter into lower tier covered transactions must obtain required certifications from lower tier participants under the TCE grant (including a certification from the person providing federally required audit services), such certifications do not need to be submitted to the TCE Grant Program Office, and should instead be retained by the sponsor.
  4. In addition, to reviewing and signing the Standard Form 424B, applicants will need to check the "I Agree" in block 21, on Standard Form 424 (included in Appendix A) and provide an authorized signature agreeing that the statements within this certification are true, complete and accurate.

## **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:
      - v. abide by the terms of the statement; and
      - vi. 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:
      - vii. 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
      - viii. 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. make 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 within the application's proposed program plan 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)):
  3. In addition, to reviewing and signing the Standard Form 424B, applicants will need to check the "I Agree" in block 21, on Standard Form 424 (included in Appendix A) and provide an authorized signature agreeing that the statements within this certification are true, complete and accurate.
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## Other Applicable Laws and Regulations

In addition to the certification outlined above, 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 U.S.C. §§ 595, 598, 600-603;
- The preservation requirements in the National Historic Preservation Act (16 U.S.C. § 470 et seq.) and the Archeological and Historic Preservation Act of 1966 (16 U.S.C. § 469a-1 et seq.);
- Environmental requirements of the Clean Air Act (42 U.S.C. § 7401 et seq.); and
- The non-pollution requirement of the Federal Water Pollution Control Provisions (33 U.S.C. § 1251 et seq.)

In addition, to reviewing and signing the Standard Form 424B, applicants will need to check the “I Agree” in block 21, on Standard Form 424 (included in Appendix A) and provide an authorized signature agreeing that the statements within this certification are true, complete and accurate.

## Program Coordination

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

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

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

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

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

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

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

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

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# Management of Volunteers

## 1. Recruitment of Volunteers

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

- Volunteer Tax Assistors/Quality Reviewers
- Volunteer Tax Instructors
- Volunteer Coordinators/Administrators
- Volunteer screener (certified and non-certified)
- Volunteer recruitment/publicity specialist
- Volunteer training specialist
- Volunteer instructor
- Volunteer equipment procurement coordinator
- Volunteer computer specialist
- Volunteer interpreter
- Volunteer e-file transmitter

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

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

## 2. Volunteer Training, Testing, and Certification

As a program sponsor, you are responsible for recruiting and managing a volunteer network to provide tax counseling assistance to elderly individuals. The IRS offers training courses for your TCE volunteers. The required training courses include tax law training, electronic tax preparation software training, and site coordinator training. The IRS will provide train-the-trainer sessions for the TCE sponsors. The sponsors will then be responsible for training the volunteers participating in the program. The name and telephone number of the IRS SPEC Territory Manager is provided to you when your organization is accepted into the TCE Program so that you may make contact and arrange any necessary training.

Volunteers preparing tax returns, teaching tax law, conducting quality reviews and/or addressing tax law issues must pass an IRS test and be certified annually based on the level of returns they are preparing, reviewing, etc. A certified volunteer is an individual who annually has successfully trained and passed an IRS test with a score of 80% or higher. Volunteers cannot engage in activities that involve answering tax law questions, instructing tax law, preparing or correcting tax returns, or conducting quality return reviews until they have completed their annual certification requirements. All TCE instructors and site quality reviewers must be certified, at a minimum at the intermediate level.

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Volunteers cannot perform activities above their certification level (basic, intermediate, advanced, military, international). Volunteers assisting in roles that do not require tax law knowledge do not require certification. Every site must develop a process and guidelines to ensure that tax returns beyond the certification level of their volunteers are not completed at their site.

*Link & Learn Taxes*, linking volunteers to quality e-learning solutions, is the web-based program providing seven courses: Basic, Intermediate, Advanced, Military, International, Puerto Rico and Foreign Student, along with a refresher course for returning volunteers. *Link and Learn Taxes* is available 24/7 for training and certification beginning in early November. A CD-ROM version is available if internet access is a concern. IRS also provides paper-based training when e-learning is not a viable option for your organization. This training prepares SPEC partners and volunteers to provide quality tax return preparation services in their local communities. This fun, interactive course teaches the basics to accurately prepare income tax returns for individuals AND users can obtain volunteer certification along the way at their own pace! Students will make their way through lessons that include tax topics, case studies, and interview simulations. *Link & Learn Taxes* uses pop-up windows to connect to forms, publications and other resource materials. More knowledgeable students can use the course as a refresher. *Link & Learn Taxes* presents tax law through a variety of adult learning strategies including graphics, real world scenarios, and interview practice. Users can review the tax law material, listen to mock interviews, and complete sample tax return preparation scenarios.

There are seven modules to the current application:

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

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

IRS also provides paper-based training when e-learning is not a viable option for your organization.

When recruiting individuals to be Volunteer Tax Instructors please keep in mind that these individuals should have an extensive background and/or teaching experience/ability. They are to instruct volunteer tax assistants on income tax return preparation. As the program sponsor, you are responsible for recruiting these volunteer instructors. Volunteer instructors are required to receive certification from IRS just as are volunteer tax assistants/quality reviewers. In addition to teaching classes, volunteer instructors have reporting and counseling responsibilities. Volunteer instructors must agree to respect the confidentiality of any taxpayer return information provided by the taxpayer as a result of, or in connection, with volunteer service. Volunteer instructors should be certified to instruct volunteers. They should take the IRS training course and score at least 80 percent to be certified.

Refer to Publication 1084, *IRS Volunteer Site Coordinator’s Handbook* for additional information on volunteer testing.

**Completed by all Volunteers - due prior to site opening**

Form 13615, *Volunteer Agreement*, is a form that ALL volunteers (certified and non-certified) sign as a participant in the TCE program agreeing to the established standards of conduct. Volunteers may also sign certifying the date that the volunteer received certification, their score, the testing method taken and their level of training. Form 13615 must be signed by all volunteers regardless of the certification requirement before assisting at a site. This form must be maintained at the site and partner level throughout the filing season. A copy of Form 13615 is included within Appendix D of this package.

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

All partners/site coordinators are required to provide their local IRS SPEC Territory Office a list of all volunteers working at VITA/TCE sites, including their certified volunteers, the dates that the volunteers received certification, and their level of training. The preferred document for reporting the list of volunteers is Form 13206, *Volunteer Assistance Summary Report*. **Site coordinators have a responsibility to complete and send a list of any volunteer to their local**

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**IRS SPEC Territory offices by the 3rd business day after the end of each month.** The actual certifications are to be maintained at the site or partner level. Form 13206 is a listing of all volunteers who have taken the training and received certification, lists the volunteer's certification level, and lists if a volunteer worked at more than one site. The Form 13206 should be destroyed by the end of the filing season but no later than April 15th of each year. This form is included in Appendix D.

## Site Management

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

### 1. Site Establishment

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

**Due to IRS SPEC Territory Office no later than January 14, 2011**

**You should establish sites and provide the IRS SPEC Territory Office with a list of site addresses and hours/days of assistance as soon as this information is known, but no later than January 14, 2011.** Form 13715, *Volunteer Site Information Sheet* can be used for this purpose. See Appendix D for a copy of this form. TCE sponsors should provide this list immediately to the IRS SPEC Territory Office when revisions have been made to the site addresses and hours/days of assistance. The program sponsor is responsible for establishing a quality control process to regularly monitor the validity of their site information to ensure accurate information is reflected and any changes to the site information is provided expeditiously to the IRS SPEC Territory Office and as a process in which EFIN information is validated. The IRS toll-free telephone assistants must have access to the most current information in order to provide accurate site location information to taxpayer. You must indicate on the above list which sites, if any, have telephone answering facilities and indicate the telephone number on the list. You must also notate which of the sites offer electronic filing services. Again, any changes to this information should be reported to the IRS SPEC Territory Office immediately.

### 2. Site Supplies

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

- Allow 3 to 4 weeks for delivery of forms and materials
- Standard supplies needed, but not limited to: pens, paper, pencils, staplers, calculators, scissors, tape, paper clips, mailing envelopes, printer cartridges and other supplies that may be used by volunteers at a site
- Refer to Publication 1084, Volunteer Site Coordinator's Handbook for more examples of site supplies.

### 3. Site Records

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

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

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

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Section J, Semi-Annual/Annual Report Requirements section for more information on these reports.

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

## 4. E-filing of Returns

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

The IRS recognizes that each organization is at a different stage of instituting electronic filing into their tax assistance program and will offer the necessary guidance, assistance, and support along the way. You may be able to use your organization's existing computer equipment depending on whether it is compatible with the requirements of the tax preparation software. **Although IRS provides a small quantity of laptops and printers for use at existing sites, new and current program sponsors are encouraged to include funding for computers and printers as a budgeted item in the grant proposal when community resources are not available.**

IRS provides tax preparation software for its tax preparation sites free of charge. It is an expectation that grant recipients utilize this software for their TCE e-file program. Monies from the grant cannot be used to purchase tax preparation software. Two products are available – desktop and online. The current software is TaxWise. **Current users of desktop and new sites are strongly encouraged to consider the benefits of TaxWise Online and use it when practical.** The license agreement for this software allows the installation on multiple computers at each site. See license agreement section within this publication. Advantages of this product include:

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

There are a number of important resources available to you regarding electronic filing information at volunteer sites. They include Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*; Revenue Procedure 2000-31, *Requirements of Participants in the IRS e-file Program for Individual Income Tax Returns*; Publication 3112, *IRS e-file Application and Participation*; and Publication 3189, *Volunteer e-file Administrator Guide*. These documents can be found on IRS' website ([www.irs.gov](http://www.irs.gov)) along with other important IRS e-file information.

### a) Securing an Electronic Filing Identification Number (EFIN)

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

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**b) License Agreement**

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

**Additional Conditions to License Agreement**

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

**Exceptions to License Agreement**

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

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

**c) System Operational Requirements for the Software TaxWise(r) (Desktop) TaxWise(r) Online (TWO)**

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

<b>TaxWise (Desktop)</b>	<b>TaxWise Online (TWO)</b>
Intel(r) Pentium(r) III or higher processor	Intel(r) Pentium(r) III or higher processor
Windows XP Professional, Windows XP Home Edition, Windows 2000 Professional, (with the latest service pack), or Microsoft Windows Vista	Windows XP Professional, Windows XP Home Edition, Windows 2000 Professional, or Windows 7 (with the latest Service Pack), or Microsoft Windows Vista
512 MB or Ram	512MB of Ram
1 GB of available hard drive space (per tax year)	Mouse
8X speed CD-ROM	800 X 600 color monitor with 16-bit color video card
800 X 600 color monitor with 16-bit color video card	Broadband Internet access
56K Modem connection or Internet access if transmitting via Internet	Adobe Reader (version 8.1 or higher)
PCL6 compatible printer	PCL6 compatible printer
Internet Explorer 7.0 (with latest service pack) or higher	Internet Explorer 7.0 (with latest service pack) or higher.
Adobe Reader (version 8.1 or higher)	<b>Required Browser Settings</b>
Ethernet network card (required for network installations only)	Security Level: Medium
	JavaScript: enabled
	Download files: enabled

Note: Please check with your local IRS Territory Office to ensure these system requirements are the most current.

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## 5. Quality Control Requirements for Tax Assistance

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

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

- **QSR - 1 -- All volunteers must agree the Volunteer Standards of Conduct by signing Form 13615.**

Volunteers, who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct quality reviews of completed tax returns must be certified. All VITA/TCE instructors and site quality reviewers must be certified, at a minimum, at the intermediate level. A copy of Form 13615 is included within Appendix D.

Volunteers should assist only with returns, supporting schedules and forms for which they have been trained and certified and to refer taxpayers with difficult returns or returns presenting issues beyond the volunteer's certification level to a paid preparer. As a quality control measure, volunteer assistants will be provided with an IRS toll-free number in obtaining answers to technical questions. This telephone number can be found in the volunteer training materials or can be obtained from the IRS SPEC Territory Manager; however, it should not be provided to taxpayers.

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

- **QSR - 2 -- All sites must use an intake and interview process.** This process must include correctly using an approved intake and interview sheet for every return prepared. All VITA/TCE grant recipients must use Form 13614C, Intake/Interview and Quality Review Sheet. The process used will include an interview with the taxpayer while using an intake sheet to ensure the accurate information has been secured from the taxpayer. A copy of Form 13614C is included within this package in Appendix D. The intake and interview process should include:
  - Asking the taxpayer if they were uncertain about any responses;
  - Explaining to the taxpayer the tax preparation process and encouraging them to ask questions throughout the interview process; and
  - Asking probing questions to ensure that complete information is gathered.
- **QSR - 3 -- Reference Materials** - All sites must have the following reference materials available for use by every volunteer return preparer and quality reviewer and preferably at each workstation:
  - Publication 4012, *Volunteer Resource Guide*
  - Publication 17, *Your Federal Income Tax for Individuals*
  - Volunteer Alerts (tax law updates only)

Ensure that sufficient tax forms and supplies are available and properly used by volunteers. Publication 3189, *Volunteer e-file Administrator Guide*, must be available as a resource tool at all e-file sites.

- **QSR - 4 -- All sites must use a quality review process, which includes a 100% review of all returns.** This process must include correctly completing an approved quality review sheet (Form 13614C) for every return. All VITA/TCE grant recipients must use Form 13614C, Intake/Interview & Quality Review Sheet at all of their sites.

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

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complete a review of each return. The quality review process can also be conducted by way of a self review or peer review.

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

- The taxpayer should participate in the quality review process;
  - The quality reviewer is required to use a standardized checklist included within Form 13614C, Intake/Interview & Quality Review Sheet. A copy of Form 13614C is included within this package in Appendix D; and
  - The quality reviewer is required to use the available source documents to confirm the identity, income, expenses, and credits on the return.
- **QSR - 5 -- All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.** Timely filed or delivery of returns must include:
    - Retrieving e-file acknowledgements timely (preferred within 48 hours of transmission);
    - Promptly working e-file rejects that can be corrected by the volunteer;
    - Timely notifying taxpayers (within 24 hours) if rejects cannot be corrected;
    - Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns); and
    - Promptly notifying taxpayers if any other problems are identified with return processing;
  - **QSR - 6 -- Privacy, confidentiality, and security guidelines must be followed.** The IRS sponsors the TCE Program to provide free tax return preparation for elderly taxpayers. Details governing the operation of this program are covered throughout this application; however, there is one principle that echoes a cornerstone of the IRS, ensuring that public trust is protected and confidentiality is guaranteed. Taxpayers utilizing volunteer program services provide personal information to the volunteers, such as names, addresses, social security numbers, birth dates, and bank account information. Therefore, volunteers must keep the information confidential and protect it from unauthorized individuals and misuse.

To ensure integrity and continued public trust in the TCE Program the following key principles have been identified:

- a. Volunteers must keep confidential the information provided for tax return preparation;
- b. Volunteers must protect physical and electronic data gathered for tax return preparation both during and after filing season;
- c. Partners with a need to retain and use the information (for purposes other than the preparation of the current, prior, or subsequent year tax return preparation) must secure the taxpayer's consent to use and disclose this data as noted within the regulations outlined in Internal Revenue Code 7216.
- d. The only exception to this rule is for volunteer sites to disclose anonymous aggregate data for fundraising, marketing, publicity or other business related uses are not required to secure taxpayer's consent. Under this exception, "anonymous" is defined as not including personally identifiable information such as taxpayer's name, SSN/ITIN, address or other individual information. The term "aggregate" is defined as statistical compilation containing cells from 25 or greater tax returns. The customer must be provided an option allowing them to refuse this use of their information;
- e. Volunteers who use IRS loaned equipment must delete customer information after the filing season tax preparation activities are completed; and
- f. Site Coordinators must keep confidential any personal volunteer information provided.

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

You must take all reasonable steps necessary to ensure that information provided to taxpayers remains confidential, and inform volunteers that the provisions of Title 18, United States Code, Section 1905, relating to disclosure of tax information, applies to volunteers just as if they were employees of the United States.

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Title 18 states: Whoever, being an officer or employee of the United States or of any department or agency thereof, any person acting on behalf of the Office of Federal Housing Enterprise Oversight, or agent of the Department of Justice as defined in the Antitrust Civil Process Act (15 U.S.C. 1311-1214), publishes, divulges, discloses, or makes known in any manner or to any extent not authorized by law any information coming to him in the course of his employment or official duties or by reason of any examination or investigation made by, or return, report or record made to or filed with, such department or agency or officer employee thereof, which information concerns or relates to the trade secrets, processes, operations style of work, or apparatus, or to the identity, confidential statistical data, amount or source of any income, profits, losses, or expenditures of any person, firm, partnership, corporation, or association; or permits any income return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law; shall be fined under this title, or imprisoned not more than one year, or both; shall be removed from office or employment.

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

Under no circumstances shall the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. No one shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of: race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury - Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age, in programs or activities conducted (e.g., TCE, VITA) by the Department of Treasury - IRS may submit a written complaint to:

National Headquarters  
Office of Equity, Diversity and Inclusion  
Internal Revenue Service  
Attn: Director, Civil Rights Division (External Civil Right Team)  
1111 Constitution Avenue, NW, Room 2422  
Washington, DC 20224

- **QSR - 8 -- The correct Site Identification Number (SIDN) is shown on all returns prepared.** E-file administrators should set up computer defaults to ensure the correct SIDN automatically appears on the tax return. Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for information on setting defaults. Volunteers should enter the correct SIDN on each paper return and use the overprint form with the bold format indicated in the paid preparer's section. If a tax form without the overprint in bold format is used, enter the correct SIDN in the space provided for the preparer's SSN/PTIN field in the paid preparer's section.
- **QSR - 9 -- The correct Electronic Filing Identification Number (EFIN) is used.** Form 8633, *Application to Participate in the IRS e-file Program*, must be completed to obtain an EFIN for a site. A separate EFIN must be requested for each physical location. E-file administrators should set up computer defaults to ensure the correct EFIN automatically appears on the tax return. Please refer to Publication 3189, *Volunteer e-file Administrator Guide*, for further EFIN procedures.
- **QSR - 10 -- Security guidelines are being followed** - All volunteer sites using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure the taxpayers consent to use and disclose their data.

Note: The forms included in Appendix D may not be the most current revision. Please visit [www.irs.gov](http://www.irs.gov) for the most current revision.

## 6. Publicity

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

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# Management of Funds

## 1. Financial Reporting Requirements

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

You must maintain advances of Federal grant funds in interest-bearing accounts of a bank with Federal Deposit Insurance Corporation (FDIC) insurance coverage and the balance exceeding the FDIC coverage must be collaterally secured unless:

- a. you receive less than \$120,000.00 in federal awards per year; or
- b. the best reasonably available interest-bearing account would not be expected to earn interest in excess of \$250.00 per year on Federal cash balances; or the depository would require an average or minimum balance so high that an interest-bearing account would not be feasible, given the sponsor's expected federal and non-federal cash resources.
- c. You shall promptly, but at least annually remit to the Department of Health and Human Services any interest earned on advances of Federal grant funds. However, you may keep interest earned of \$250.00 or less on all advances of Federal grant funds per fiscal year.
- d. Any changes to the above procedures must be approved in writing by the IRS TCE Grant Program Office.
- e. Consistent with the national goal of expanding the opportunities for minority business enterprises, sponsors are encouraged to use minority banks.
- f. No more than 30 percent of the grant funds awarded may be expended for administrative expenses. All proposed administrative costs must be shown on the appropriate lines of Form 8653, *TCE Program Application Plan*.
- g. Unexpended grant amounts and advance payments must be returned to the Internal Revenue Service. (*Refer to the Payment to Sponsors section of this publication*). Improper expenditure of grant funds will result in a debt to the Federal government.
- h. During the program period, you are required to submit Semi-Annual, Annual and Final Narrative reports to give us specific information about the methods and procedures used to implement your program. Refer to Semi-Annual/Annual Report Requirements section of this publication for more information.
- i. The expenses shown under the Allowable/Unallowable Expenses section of this publication are allowable costs provided they are ordinary and necessary and, in total, do not exceed the amount of the total award specified in the Cooperative Agreement. Budgeted activities must not exceed the amount stated in the *Tax Counseling for the Elderly Program Application Plan*, Form 8653, Line 18, without written approval from the IRS.
- j. Withdrawals. An application may be withdrawn at any time during the application process or prior to the time the grant money is awarded. If an accepted sponsor finds it necessary to withdraw from the TCE Program, the sponsor must return any unexpended monies received by the IRS in 15 days and submit a letter of withdrawal from the program. **ALL WITHDRAWALS MUST BE MADE IN WRITING.**

## 2. Allowable/Unallowable Expenses

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

Grant funds are used to reimburse volunteers for out-of-pocket expenses including transportation, meals and other expenses incurred by them in providing tax counseling assistance at locations convenient to the taxpayers. In addition to volunteer out-of-pocket expenses, funds may be used by the sponsoring organization for salaries, wages, and benefits of personnel that provide administrative or database support; or technical personnel responsible for providing support for electronic filing for the TCE program, (i.e. maintenance of equipment). The salaries, wages and benefits of these individuals may be paid under the grant for any time period that they spend their time working on TCE.

In addition, office or site supplies that are needed to aid the volunteers or taxpayers during tax assistance are allowable expenditures using grant funds as well as, printing and postage costs; installation of telephone lines necessary for offering electronic filing and/or to service a telephone answering site; internet connectivity charges

to facilitate offering e-file services, rent, utilities, and custodial services when necessary; and costs for interpreter services.

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

Such allowable expenses included are in the following table:

Allowable Expenses	Unallowable Expenses
Salaries, wages, and benefits of clerical, administrative or technical personnel are allowable only for direct, reasonable and prudent expenses incurred as part of a volunteer's service or as part of the program sponsors overhead.	Costs associated with the preparation and shipment of the TCE program application package
Office or site supplies	Tax Preparation & Transmission Software
Rent, utilities, and custodial services when additional and necessary for costs associated with space utilized for TCE tax preparation specifically.	Salaries, wages, and benefits of program sponsor executives or administrators
Miscellaneous services, such as printing, postage, insurance, or courier charges for delivering required documents and reports to the IRS	Supplies not needed for TCE program execution
Audit services	Purchase, construction, repair, or rehabilitation of any building or any portion thereof
Installation of telephone lines necessary to service a telephone answering site and/or to support e-file to provide the electronic transmission of returns. (Payments will only be provided for "Telephone Answering Site" lines installed and maintained to exclusively handle calls from the elderly regarding Federal tax inquiries, not for the organization's business lines)	Costs or expenses incurred which do not support or benefit the program, which are unnecessary in carrying out the program.
Internet Connectivity Costs	Any Indirect Costs
Volunteer travel reimbursement costs to and from the site location	Costs or expenses incurred or paid prior to IRS approval of the Cooperative Agreement
Publicity and training costs directly related to the TCE program	Costs for installation of a "toll-free," "Watts," or "800" number
Travel Costs incurred for attending meetings or an orientation with the IRS Territory Office	Any costs for hotel accommodations over the Federal government per diem rate for a particular location or when a sponsor conducts the meeting(s)
Costs of interpreter services for assisting hearing impaired taxpayer (if applicable)	Costs associated for items or services that fall outside of the grant cycle (for example costs associated with preparing for next year's program).
The sponsor may use grant funds to purchase items to recognize volunteers for their contributions to the TCE Program. Recognition items should not exceed \$10.00 per volunteer and should be reported on Form 8653 and Form 8654 as an administrative expense under "Supplies/ Volunteer Recognition"	Postage to mail tax returns to IRS offices or state offices
Computers and printers (with a unit cost not to exceed \$1,000) can be purchased to support e-file using grant funds. Costs associated with computer repair of equipment used for tax preparation services are also allowable. These expenses must remain within your total grant amount and should be noted on line 17 of Form 8653 and line 21 of Form 8654 (discussed later in this publication).	Costs of goods or services for personal use by the program employees
E-file Supplies are allowable expenses. These supplies include printer cartridges and toner, cable locks, memory, network cards, and external media for backup of data.	

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## Multi-Year Grant Opportunities

Beginning with the 2011 TCE Program, multi-year grant opportunities are available for organizations that are interested and meet the criteria. Organizations submitting an application can elect, if they are interested, to be considered for a multi-year TCE grant. Consideration is limited to those applicants that meet all eligibility requirements.

### 1. Eligibility Criteria for Multi-Year Grant

Technical ranking score of 90% or greater for year multi-year award is being recommended and:

1. Prior year grant recipient in good standing
  - a. No significant concerns raised in prior years during territory office assistance visits, financial reviews, TIGTA reviews, or Grant Program Office administration in the following areas:
    1. Accounting and recordkeeping practices
    2. Accuracy and quality of returns
    3. Volunteer training
  - b. Successful delivery of program plan and return production goals –within 5% +/- of production goals established
2. Partner history documents its' ability to grow and sustain program
  - a. Returns prepared
  - b. E-file percentage consistently high
  - c. Number of volunteers
3. Multi-year Funding
  - a. Year one – subject to availability of annually appropriated funds
  - b. Year two and/or year three – Funded subject to:
    1. Satisfactory performance
    2. Compliance with grant terms and conditions
    3. Availability of appropriated funds

### 2. Multi-Year Application Requirements

- a. **Year 1** - Those applicants interested in applying for a multi-year TCE grant, must: meet the criteria noted above; submit a full application package for consideration; check the multi-year box on the TCE Grant Application Cover Sheet; and also provide information within their proposed program plan (item 10) and budget plan (item 16) on the organization's growth plans for the TCE Program and their anticipated budget during Years 2 and 3 of the multi-year award cycle so more elderly taxpayers receive assistance.
- b. **Years 2 and 3** - Grantees approved for a multi-year grant are not required to submit the full application package for years 2 and 3 of their multi-year grant term and are removed from the competitive ranking process after year one of the award cycle. An "abridged grant application" will be provided to multi-year grantees after year one of the award cycle, as long as multi-year terms are followed (satisfactory performance, compliance with grant terms and conditions).

### 3. Multi-Year Award Notification

- a. **Year 1** - If an applicant is selected for a multi-year award; they will be notified using the same notification schedule as all other applicants; meaning by November 1, 2010. Since funding for this program is appropriated by Congress on a yearly basis, a cooperative agreement will be enacted each year in the cycle of the multi-year grant. No grant award amounts for years 2 and 3 of the multi-year award period will be provided to the grantee, only the current program period's approved funding amount.
- b. **Years 2 and 3** - Grantees approved for a multi-year grant are removed from the competitive ranking process after year one of the award cycle, as long as the multi-year terms are adhered to (satisfactory performance, compliance with grant terms and conditions, & availability of appropriated funds). A grantees approved funding for either year 2 or year 3 of the multi-grant cycle will be provided to the organization as soon as the Grant Program Office is authorized to do so. We are hopeful this will be earlier than the November 1, 2010 date.

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# Completion and Submission of TCE Grant Application

## Where and When to File

Applications may be submitted either via hardcopy by U.S.P.S. mail, private delivery service, or hand delivery to the Lanham, MD address listed below; or electronically through grants.gov. The deadline for submitting applications (whether in hardcopy or electronically) is July 9, 2010. **Only applications received by July 9th will be considered.**

### 1. Hardcopy Submission

Send the original application and two complete copies of the application to the address below. Sign all documents (application, certifications, etc) in blue ink. Please type and double space all application documents. Applications must be assembled in sequential order as noted below under Application Assembly section below. Your application may not be considered in the grant award process if you do not have all the required documentation included AND assembled sequentially. Applications submitted in hardcopy should be sent to the following address:

Internal Revenue Service  
Attention Grant Program Office -TCE  
5000 Ellin Road  
NCFB C4-162  
Lanham, MD 20706

#### Inclusion of CD containing all Documents

Include a CD containing all documents in your application package. The files on the CD should be saved as a Portable Document Format (PDF) unless otherwise noted. There are a number of conversion programs available to you, many free of charge. A list can be found in Appendix B.

#### Record of Delivery

If a record of delivery is desired, please use certified mail, with a return receipt requested. The application should be properly addressed.

#### Late Deliveries

Any application received late will not be considered unless:

- The application was sent by registered or certified mail no later than the five calendar days prior to the date specified for the receipt of application.
- The IRS determines if late receipt was due solely to mishandling by the IRS after receipt at 5000 Ellin Road office.

### 2. Electronic Submission

To submit an electronic application, go to [www.grants.gov](http://www.grants.gov) to apply through the Federal Grants website and search Tax Counseling for the Elderly. In order for your electronic application to be considered for the 2011 TCE Program is must be submitted no later than July 9, 2010. For assistance or support with grants.gov call 800-518-4726 or email [support@grants.gov](mailto:support@grants.gov).

### 3. Withdrawals

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

### 4. Availability to the Public

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

## Application Assembly

It is very important that the TCE Program application be assembled correctly in the following order. **An improperly assembled or incomplete application will cause a delay in processing and may result in rejection of the application.**

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## Application Package Order

1. TCE Grant Application Cover Sheet (See Appendix B).
2. Background Narrative (Typed and double-spaced).
3. A copy of the determination letter issued by the Internal Revenue Service recognizing your organization as non-profit under Section 501 of the Internal Revenue Code of 1986.
4. If your organization is not required to file a Federal tax return, please submit a statement on your letterhead explaining why you are not required to file.
5. Proposed Program Plan (Typed and double-spaced - prepared according to the instructions).
6. Form 8653 - Tax Counseling for the Elderly Application Plan. (See Appendix B for blank & sample Form 8653).
7. Standard Form 424 (Revision date = 10/2005) (See Appendix A): Completed according to the instructions provided with the form and signed by an authorized representative of the organization. (Note the Catalog of Federal Domestic Assistance Number, Block #10, is 21.006 for TCE).
8. Civil Rights Narrative
9. Standard Form 424B, Assurances and Certifications (See Appendix A) signed by an authorized representative of the organization.
10. Standard Form LLL, Disclosure of Lobbying Activities (See Appendix A).
11. Certifications Regarding Lobbying (See Appendix A).
12. CD containing your entire application package.

## Background Narrative

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

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

## Proposed Program/Budget Plan

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

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

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

### Program Plan

1. Briefly describe your overall plans to implement this program and the steps that will be taken to ensure compliance with its rules and administrative guidelines. This should include your steps to ensure your sites are conveniently located to elderly taxpayers.
2. Describe the methods and resources that will be used to recruit volunteer assistors/quality reviewers, instructors, and coordinators/administrators.

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3. Describe plans to provide training for the volunteers. Include the length of the training and the type of training planned. All volunteer and site coordinator training plans must be reviewed and approved by the local IRS SPEC Territory Office. IRS will provide “train the trainer” sessions, but it is the responsibility of the program sponsor to train their own volunteers.
  4. Describe plans for program and site publicity.
  5. Describe planned actions to ensure that the volunteers provide quality service to elderly taxpayers. You must describe planned on-site quality review procedures and periodic meetings you will hold to draw the attention of volunteers to problem areas. (Please refer to Quality Control Requirements section).
  6. Indicate the steps that will be taken to ensure taxpayer privacy and to maintain the confidentiality of tax returns. (Please refer to Quality Control Requirements section).
  7. Identify the geographic distribution of assistance and electronic filing sites and telephone answering sites. If plans include providing assistance in more than one state, list the anticipated number of sites for each state. Include in this description how many sites will be operated one time only during the period January 1 through April 15, and how many sites will be operated on a regular basis. Include any service that is planned for special populations, e.g. interpreters for hearing-impaired taxpayers. Also include the hours of operation for your sites. Describe the validation and monitoring process that will be utilized to ensure that accurate site information is reflected in the information that is provided initially and through updates to the IRS.
  8. Explain internal procedures to be used to monitor and evaluate program activities to ensure that the program is being administered in accordance with the guidelines.
  9. If applicable, describe the type of assistance to be given by telephone and your plans to monitor its quality.
  10. **Multi-Year Grant Applicants ONLY** – If your organization receives a multi-year grant, describe your organization's growth plans for increasing the assistance provided in the elderly community so that more 60+ taxpayers are served. Be specific on your projected goals for the 3 year term of the grant (give data for each of the three years with percentages, number of taxpayers projecting to be served, number of sites planned etc). Are there any new plans in administering the TCE Program during Year 2 or Year 3? Are any activities or processes that are currently conducted being discontinued during Year 2 or Year 3?

### **Budget Plan**

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

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# Selection and Award of TCE Sponsors

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

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

## Evaluation Process

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

### Evaluative Criteria

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

Acceptance into the program will be based on the following criteria:

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

### TCE Grant Program Office Evaluation

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

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## Notification of Award Decisions

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

## Timetable

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

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

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

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

## Requesting Financial Payments

You are required to request financial payments through the Department of Health and Human Services (HHS) Payment Management System (PMS). The PMS System is internet based. The PMS System has an on-line tutorial application for those who require assistance using the system. Also, HHS will send you a welcome package that explains the system and identifies the PMS contact person for TCE once you have been accepted into the TCE Program.

- a. Logon on the HHS Website by typing: [www.dpm.psc.gov](http://www.dpm.psc.gov). This on-line payment system enables you to transmit a request for Federal funds to the PMS system within minutes. Once the payment has been processed and approved, funding will be transmitted by an ACH Direct Deposit into your bank account and available the next business day. As you request funds, keep in mind that your organization should be requesting funds for immediate disbursement needs only. This means you should request payments as you would write your checks or otherwise disburse funds.
- b. You are also required to complete electronic Federal Financial Reports (SF 425) for the Payment Management System (PMS). You must complete these reports on a quarterly basis, as well as a final period report for the IRS to timely close out your grant account on the PMS System. This must be done each year that you participate in the TCE Program. **Failure to complete these actions and account close-out timely will eliminate your organizations' eligibility to receive future grant awards.**
- c. Unexpended grant amounts and advance payments must be returned to the IRS. Improper expenditure of grant funds will result in a debt to the Federal government. (Refer to the Payments to Sponsors section that follows).

## Payments to Sponsors

- a. Advance funds may only be withdrawn for expenditures that will be incurred within three (3) business days of the receipt of the funds. Reimbursement funds may be withdrawn at anytime for allowable, allocable, and necessary expenditures already incurred.
- b. If expenses are incurred prior to approval, and the grant is later denied, all costs incurred will be the responsibility of the applicant.
- c. If an accepted sponsor finds it necessary to withdraw from the TCE Program after acceptance, the sponsor

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must return any unexpended monies received by the IRS in 15 days and submit a letter of withdrawal from the program. (Refer to the Management of Funds section for more information).

- d. If a sponsor fails to comply with the terms and conditions of the cooperative agreement, the IRS may terminate the agreement. The IRS will freeze the sponsors grant funds from being withdrawn from the PMS System and require the sponsor to return the grant funds used immediately.
- e. Awards are based on the availability of funds. If the Federal Government is operating under a Continuing Resolution funding will be made available consistent with the spending limits imposed by Congress on the TCE program.

Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the final report for the grant cycle, as set forth within OMB Circulars.

## Financial Reviews

As the federal awarding agency the IRS has the right to review expenditures of TCE funds, regardless of the dollar of federal funding received by the sponsoring organization. This type of review is called a financial review. The financial review is conducted to ensure grant sponsors are adhering to TCE Grant program requirements and are following generally accepted accounting principles for proper management of federally appropriated grant funds. Prior to this review, sponsors will be provided with a letter outlining the review requirements.

## On-Site Assistance Visits

The TCE Grant Program Office, local territory office, and the Treasury Inspector General for Tax Administration may perform on-site assistance visits to selected grant sponsors. Site assistance visits are a means of providing reliable information to ensure cooperative funds are being used appropriately and effectively and that the sponsor is complying with the terms and conditions of the grant agreement and program guidelines. These visits provide an opportunity to share information about technical issues and identify areas where services can be improved. Site assistance visits also provide an opportunity for sponsors to ask questions and share information about problems they may be encountering and to identify best practices that can be shared with other grant sponsors.

During site assistance visits the review process may include reviews of intake procedures, system for capturing services provided; communication and publicity plans; demographics/population information; and case statistics and analysis. Prior to an assistance visit from the TCE Grant Program Office, the sponsor will receive a list of items and topics to be reviewed. Additional items may be requested during or after the assistance visit. This list may be derived from the standards for site operation as well as the grant program requirements.

## Semi-Annual/Annual Report Requirements

- **Semi-Annual Form 8654 and Semi-Annual Narrative Report are due by June 30, 2011**
- **Annual Form 8654 Program Report and Final Narrative Report are due 90 days after your program ends or by December 31, 2011 whichever is earlier**

At the end of the program season, you are required to submit Semi-Annual, Annual and Final Narrative reports to give us specific information about the methods and procedures used to implement your program. These reports will show the actual expenses incurred by you on this program during the period of the Cooperative Agreement. Failure to timely submit required reports to the TCE Grant Program Office may result in freezing of funds or termination of the grant. Also, documentation of expenses for attending a meeting at the IRS Territory Office or an Orientation Meeting (i.e., airline tickets, hotel, meals, etc.) is needed for reimbursement and should be attached to Form 8654.

All reports should be submitted to the following address:

Internal Revenue Service  
Grant Program Office - TCE  
5000 Ellin Road  
NCFB C4-168  
Lanham, MD 20706

### 1. Semi-Annual Program Report (complete ONLY if program is in operation after April 30th)

By June 30, 2011, we must receive a Semi-Annual Narrative Report (following outline below under (c)) and a draft Form 8654 itemizing your total program expenditures through May 31. This documentation will be considered when reviewing

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the TCE Application Packages for the next program year. Provide three copies of the draft narrative report and three Form 8654s with original signatures on all 3 copies. **If your program ends by April 30th, you are not required to submit a Semi-Annual Form 8654, Program Report and Final Narrative Report, you are only required to submit the Annual Program Report, Form 8654 and Final Narrative Report (see next two sections below).**

## **2. Annual Program Report**

An Annual Form 8654 must be submitted by December 31, 2011 or 90 days after the completion of your program, whichever is earlier. The Annual Form 8654 should be prepared as cumulative, reflecting expenditures for the entire year. The sponsor should submit three copies of the Annual Forms 8654 with original signatures on all 3 copies. Discrepancies between the estimates submitted on Form 8653, Application Plan and the actual expenses shown on the Annual Program Report Form 8654 must be explained within the final program narrative. A sample of a completed Form 8654 can be found in Appendix C.

## **3. Final Narrative Report**

The Final Program and Budget Narrative Report is due 90 days after the completion of your program or by December 31, 2011, whichever is earlier. **This narrative report must be typed, double-spaced and numbered to correspond with the paragraphs following.**

In this report you must clearly state, in detail, what actions you took in implementing the TCE Program.

### **Program Narrative**

1. Briefly describe the overall approach you took in implementing this program and the steps you took to ensure compliance with its rules and administrative guidelines.
2. Describe the methods and resources you used to recruit volunteer assistants, instructors, and coordinators/administrators.
3. Describe how the training for your volunteers was provided. Specify whether your organization provided the training.
4. Specifically state how program and site publicity were provided.
5. Specifically state how volunteers provided quality service to elderly taxpayers. In detail, describe any on-site quality review procedures, your method of monitoring and any meetings you held to draw the attention of volunteers to problem areas.
6. Describe the steps you took to ensure taxpayer privacy and to maintain the confidentiality of tax returns.
7. Identify the geographic distribution and number of assistance sites; number of electronic filing sites and number of telephone answering sites. If assistance was provided in more than one state, list the number of sites for each state. Was research done to determine where site placement should be based on elderly population data?
8. Describe your electronic filing program and how it assisted the elderly taxpayers in the community.
9. Explain internal procedures you used to monitor and evaluate program activities to ensure that the program was administered in accordance with the cooperative agreement guidelines (outlined within this publication).
10. If applicable, describe the type of assistance given by telephone and the procedures you used to monitor the quality of the information provided.
11. Provide any feedback or comments you would like to share on our federal agencies administration of the TCE Program or the grant management process for this past year.

### **Budget Narrative**

1. Describe the method and frequency of reimbursement to volunteers. For example, state whether the volunteers were reimbursed for their actual expenses that they incurred or were stipends provided. Please explain in detail. If stipends were provided, indicate the amount of the stipends per volunteer.
2. Describe the personnel in which their salaries or wages were paid using grant funds and what role they played in providing 100% of their time (weekly/bi-weekly or monthly) supporting the TCE Program. Provide a breakdown for each person and the costs charged to the grant.
3. Explain what the process is within your organization for authorization of expenditures to be charged to the grant. Is only one person authorized to approve or does a series of persons have to approve?
4. State the cost of travel expenses (including meals and lodging) to attend a meeting with the Territory Office or attend an Orientation Meeting. You are required to provide documentation with your initial Form 8654.
5. Describe your activities and list the types of expenses and costs charged to the grant in support of electronic filing. As a reminder, these expenses are not considered administrative expenses, but must not exceed your total grant amount. (Refer to Electronic Filing section of this publication for more information).
6. Explain your recordkeeping system and how the records and receipts for the TCE Program are maintained within your organization.

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## **Quarterly/Final Federal Financial Report Requirements**

As referenced within the Requesting Financial Payments section of this publication, the sponsor must utilize the Department of Health and Human Services (HHS) Payment Management System (PMS) for withdrawal and reporting of grant fund expenditures. Your organization is required to complete electronic Federal Financial Reports (SF 425) for reporting quarterly and final period financial information.

Quarterly reports are due within 30 days of the end of the quarter. The quarterly due dates for the 2011 program are: 1/30; 4/30; 7/30; and 10/30. The final report covering the entire grant period is due 90 days after the end of the grant period or 12/30 whichever is early.

Once all funds are expended and the corresponding SF 425 completed, future quarterly reporting is not required. The sponsor is responsible for ensuring reports are timely and accurately filed throughout the grant period and until close out of the grant.

## **Close-Out Procedures**

If a final audit has not been completed before the closeout of the grant, the IRS retains the right to recover from you any costs that are disallowed to you when a final audit is performed. (Refer to Audit Requirements section of this publication for more details).

Once all the applicable administrative actions and all the required work of the grant have been completed, you will be expected to immediately refund any unspent funds that the IRS advanced or paid to you for the program. Make sure that you have completed all of your electronic Federal Financial reports for the Payment Management System (PMS) as required. (Refer to Requesting Financial Payments section of this publication for more information).

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## **Appendixes**

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# Appendix A - Federal Grant Certifications (Used to APPLY for Grant)

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

OMB Number: 4040-0004  
Expiration Date: 01/31/2009

## Application for Federal Assistance SF-424

Version 02

**\* 1. Type of Submission:**

- Preapplication  
 Application  
 Changed/Corrected Application

**\* 2. Type of Application:**

- New  
 Continuation  
 Revision

\* If Revision, select appropriate letter(s):

\* Other (Specify)

**\* 3. Date Received:**

Completed by Grants.gov upon submission.

**4. Applicant Identifier:**

**5a. Federal Entity Identifier:**

**\* 5b. Federal Award Identifier:**

**State Use Only:**

**6. Date Received by State:**

**7. State Application Identifier:**

**8. APPLICANT INFORMATION:**

**\* a. Legal Name:**

**\* b. Employer/Taxpayer Identification Number (EIN/TIN):**

**\* c. Organizational DUNS:**

**d. Address:**

**\* Street1:**

**Street2:**

**\* City:**

**County:**

**\* State:**

**Province:**

**\* Country:**

USA: UNITED STATES

**\* Zip / Postal Code:**

**e. Organizational Unit:**

**Department Name:**

**Division Name:**

**f. Name and contact information of person to be contacted on matters involving this application:**

**Prefix:**

**\* First Name:**

**Middle Name:**

**\* Last Name:**

**Suffix:**

**Title:**

**Organizational Affiliation:**

**\* Telephone Number:**

**Fax Number:**

**\* Email:**

# Appendix A - Federal Grant Certifications (Used to APPLY for Grant)

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

OMB Number: 4040-0004  
Expiration Date: 01/31/2009

<b>Application for Federal Assistance SF-424</b>	<b>Version 02</b>
<b>9. Type of Applicant 1: Select Applicant Type:</b> <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"/>	
<b>* 10. Name of Federal Agency:</b> NGMS Agency	
<b>11. Catalog of Federal Domestic Assistance Number:</b> <input type="text"/>	
CFDA Title: <input type="text"/>	
<b>* 12. Funding Opportunity Number:</b> MBL-SF424FAMILY-ALLFORMS	
* Title: MBL-SF424Family-AllForms	
<b>13. Competition Identification Number:</b> <input type="text"/>	
Title: <input type="text"/>	
<b>14. Areas Affected by Project (Cities, Counties, States, etc.):</b> <input type="text"/>	
<b>* 15. Descriptive Title of Applicant's Project:</b> <input type="text"/>	
Attach supporting documents as specified in agency instructions. <input type="button" value="Add Attachments"/> <input type="button" value="Delete Attachments"/> <input type="button" value="View Attachments"/>	

# Appendix A - Federal Grant Certifications (Used to APPLY for Grant)

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

OMB Number: 4040-0004  
Expiration Date: 01/31/2009

## Application for Federal Assistance SF-424

Version 02

### 16. Congressional Districts Of:

\* a. Applicant

\* b. Program/Project

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

Add Attachment

Delete Attachment

View Attachment

### 17. Proposed Project:

\* a. Start Date:

\* b. End Date:

### 18. Estimated Funding (\$):

\* a. Federal

\* b. Applicant

\* c. State

\* d. Local

\* e. Other

\* f. Program Income

\* g. TOTAL

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

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

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

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

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

Yes

No

21. \*By signing this application, I certify (1) to the statements contained in the list of certifications\*\* and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances\*\* and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)

\*\* I AGREE

\*\* The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

### Authorized Representative:

Prefix:

\* First Name:

Middle Name:

\* Last Name:

Suffix:

\* Title:

\* Telephone Number:  Fax Number:

\* Email:

\* Signature of Authorized Representative:

\* Date Signed:

Authorized for Local Reproduction

Standard Form 424 (Revised 10/2005)  
Prescribed by OMB Circular A-102

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# Appendix A - Federal Grant Certifications (Used to APPLY for Grant)

Exhibit 1- Form 424 - Application for Federal Assistance - page 4

OMB Number: 4040-0004  
Expiration Date: 01/31/2009

**Application for Federal Assistance SF-424**

**Version 02**

**\* Applicant Federal Debt Delinquency Explanation**

The following field should contain an explanation if the Applicant organization is delinquent on any Federal Debt. Maximum number of characters that can be entered is 4,000. Try and avoid extra spaces and carriage returns to maximize the availability of space.

# Appendix A - Federal Grant Certifications (Used to APPLY for Grant)

## Exhibit 1- Form 424 - Application for Federal Assistance - Instructions

### INSTRUCTIONS FOR THE SF-424

Public reporting burden for this collection of information is estimated to average 60 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 (0348-0043), Washington, DC 20503.

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

This is a standard form (including the continuation sheet) required for use as a cover sheet for submission of preapplications 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 items are identified with an asterisk on the form and are specified in the instructions below. In addition to the instructions provided below, applicants must consult agency instructions to determine specific requirements.

Item	Entry:	Item	Entry:
1.	<b>Type of Submission:</b> (Required): Select one type of submission in accordance with agency instructions. • Preapplication • Application • Changed/Corrected Application – If requested by the agency, check if this submission is to change or correct a previously submitted application. Unless requested by the agency, applicants may not use this to submit changes after the closing date.	10.	<b>Name Of Federal Agency:</b> (Required) Enter the name of the Federal agency from which assistance is being requested with this application.
		11.	<b>Catalog Of Federal Domestic Assistance Number/Title:</b> Enter the Catalog of Federal Domestic Assistance number and title of the program under which assistance is requested, as found in the program announcement, if applicable.
2.	<b>Type of Application:</b> (Required) Select one type of application in accordance with agency instructions.  • New – An application that is being submitted to an agency for the first time. • Continuation - An extension for an additional funding/budget period for a project with a projected completion date. This can include renewals. • Revision - Any change in the Federal Government's financial obligation or contingent liability from an existing obligation. If a revision, enter the appropriate letter(s). More than one may be selected. If "Other" is selected, please specify in text box provided. A. Increase Award                      B. Decrease Award C. Increase Duration                  D. Decrease Duration E. Other (specify)	12.	<b>Funding Opportunity Number/Title:</b> (Required) Enter the Funding Opportunity Number and title of the opportunity under which assistance is requested, as found in the program announcement.
		13.	<b>Competition Identification Number/Title:</b> Enter the Competition Identification Number and title of the competition under which assistance is requested, if applicable.
		14.	<b>Areas Affected By Project:</b> List the areas or entities using the categories (e.g., cities, counties, states, etc.) specified in agency instructions. Use the continuation sheet to enter additional areas, if needed.
3.	<b>Date Received:</b> Leave this field blank. This date will be assigned by the Federal agency.	15.	<b>Descriptive Title of Applicant's Project:</b> (Required) Enter a brief descriptive title of the project. If appropriate, attach a map showing project location (e.g., construction or real property projects). For preapplications, attach a summary description of the project.
4.	<b>Applicant Identifier:</b> Enter the entity identifier assigned by the Federal agency, if any, or the applicant's control number if applicable.		
5a.	<b>Federal Entity Identifier:</b> Enter the number assigned to your organization by the Federal Agency, if any.	16.	<b>Congressional Districts Of:</b> (Required) 16a. Enter the applicant's Congressional District, and 16b. Enter all District(s) affected by the program or project. Enter in the format: 2 characters State Abbreviation – 3 characters District Number, e.g., CA-005 for California 5 <sup>th</sup> district, CA-012 for California 12 <sup>th</sup> district, NC-103 for North Carolina's 103 <sup>rd</sup> 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.
5b.	<b>Federal Award Identifier:</b> For new applications leave blank. For a continuation or revision to an existing award, enter the previously assigned Federal award identifier number. If a changed/corrected application, enter the Federal Identifier in accordance with agency instructions.		
6.	<b>Date Received by State:</b> Leave this field blank. This date will be assigned by the State, if applicable.		
7.	<b>State Application Identifier:</b> Leave this field blank. This identifier will be assigned by the State, if applicable.		
8.	<b>Applicant Information:</b> Enter the following in accordance with agency instructions:	17.	<b>Proposed Project Start and End Dates:</b> (Required) Enter the proposed start date and end date of the project.
	<b>a. Legal Name:</b> (Required): Enter the legal name of applicant that will undertake the assistance activity. This is that the organization has registered with the Central Contractor Registry. Information on registering with CCR may be obtained by visiting the <a href="http://Grants.gov">Grants.gov</a> website.		
	<b>b. Employer/Taxpayer Number (EIN/TIN):</b> (Required): Enter the Employer or Taxpayer Identification Number (EIN or TIN) as assigned by the Internal Revenue Service. If your organization is not in the US, enter 44-4444444.	18.	<b>Estimated Funding:</b> (Required) Enter the amount requested or to be contributed during the first funding/budget period by each contributor. Value of in-kind contributions should be included on appropriate lines, as applicable. If the action will result in a dollar change to an existing award, indicate only the amount of the change. For decreases, enclose the amounts in parentheses.

# Appendix A - Federal Grant Certifications (Used to APPLY for Grant)

## Exhibit 1- Form 424 - Application for Federal Assistance - Instructions page 2

	<p><b>c. Organizational DUNS:</b> (Required) Enter the organization's DUNS or DUNS+4 number received from Dun and Bradstreet. Information on obtaining a DUNS number may be obtained by visiting the Grants.gov website.</p>	19.	<p><b>Is Application Subject to Review by State Under Executive Order 12372 Process?</b> 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>																								
	<p><b>d. Address:</b> Enter the complete address as follows: Street address (Line 1 required), City (Required), County, State (Required, if country is US), Province, Country (Required), Zip/Postal Code (Required, if country is US).</p>	20.	<p><b>Is the Applicant Delinquent on any Federal Debt?</b> (Required) Select the appropriate box. This question applies to the applicant organization, not the person who signs as the authorized representative. Categories of debt include delinquent audit disallowances, loans and taxes. If yes, include an explanation on the continuation sheet.</p>																								
	<p><b>e. Organizational Unit:</b> Enter the name of the primary organizational unit (and department or division, (if applicable) that will undertake the assistance activity, if applicable.</p> <p><b>f. Name and contact information of person to be contacted on matters involving this applicant</b> (required), organizational affiliation (if affiliated with an organization other <b>on:</b> Enter the name (First and last name than the applicant organization), telephone number (Required), fax number, and email address (Required) of the person to contact on matters related to this application.</p>	21.	<p><b>Authorized Representative:</b> (Required) To be signed and dated by the authorized representative of the applicant organization. Enter the name (First and last name required) title (Required), telephone number (Required), fax number, and email address (Required) of the person authorized to sign for the applicant. 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>																								
9.	<p>Type of Applicant: (Required) Select up to three applicant type(s) in accordance with agency instructions.</p> <table border="0" data-bbox="228 909 878 1409"> <tr> <td>A. State Government</td> <td>M. Nonprofit</td> </tr> <tr> <td>B. County Government</td> <td>N. Nonprofit</td> </tr> <tr> <td>C. City or Township Government</td> <td>O. Private Institution of Higher Education</td> </tr> <tr> <td>D. Special District Government</td> <td>P. Individual</td> </tr> <tr> <td>E. Regional Organization</td> <td>Q. For-Profit Organization (Other than Small Business)</td> </tr> <tr> <td>F. U.S. Territory or Possession</td> <td>R. Small Business</td> </tr> <tr> <td>G. Independent School District</td> <td>S. Hispanic-serving Institution</td> </tr> <tr> <td>H. Public/State Controlled Institution of Higher Education</td> <td>T. Historically Black Colleges and Universities (HBCUs)</td> </tr> <tr> <td>I. Indian/Native American Tribal Government (Federally Recognized)</td> <td>U. Tribally Controlled Colleges and Universities (TCCUs)</td> </tr> <tr> <td>J. Indian/Native American Tribal Government (Other than Federally Recognized)</td> <td>V. Alaska Native and Native Hawaiian Serving Institutions</td> </tr> <tr> <td>K. Indian/Native American Tribally Designated Organization</td> <td>W. Non-domestic (non-US) Entity</td> </tr> <tr> <td>L. Public/Indian Housing Authority</td> <td>X. Other (specify)</td> </tr> </table>	A. State Government	M. Nonprofit	B. County Government	N. Nonprofit	C. City or Township Government	O. Private Institution of Higher Education	D. Special District Government	P. Individual	E. Regional Organization	Q. For-Profit Organization (Other than Small Business)	F. U.S. Territory or Possession	R. Small Business	G. Independent School District	S. Hispanic-serving Institution	H. Public/State Controlled Institution of Higher Education	T. Historically Black Colleges and Universities (HBCUs)	I. Indian/Native American Tribal Government (Federally Recognized)	U. Tribally Controlled Colleges and Universities (TCCUs)	J. Indian/Native American Tribal Government (Other than Federally Recognized)	V. Alaska Native and Native Hawaiian Serving Institutions	K. Indian/Native American Tribally Designated Organization	W. Non-domestic (non-US) Entity	L. Public/Indian Housing Authority	X. Other (specify)		
A. State Government	M. Nonprofit																										
B. County Government	N. Nonprofit																										
C. City or Township Government	O. Private Institution of Higher Education																										
D. Special District Government	P. Individual																										
E. Regional Organization	Q. For-Profit Organization (Other than Small Business)																										
F. U.S. Territory or Possession	R. Small Business																										
G. Independent School District	S. Hispanic-serving Institution																										
H. Public/State Controlled Institution of Higher Education	T. Historically Black Colleges and Universities (HBCUs)																										
I. Indian/Native American Tribal Government (Federally Recognized)	U. Tribally Controlled Colleges and Universities (TCCUs)																										
J. Indian/Native American Tribal Government (Other than Federally Recognized)	V. Alaska Native and Native Hawaiian Serving Institutions																										
K. Indian/Native American Tribally Designated Organization	W. Non-domestic (non-US) Entity																										
L. Public/Indian Housing Authority	X. Other (specify)																										

# Appendix A - Federal Grant Certifications (Used to APPLY for Grant)

## Exhibit 2- Standard Form 424B, Assurances and Certifications

OMB Approval No. 0348-0040

### ASSURANCES - NON-CONSTRUCTION PROGRAMS

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection 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 (0348-0040), Washington, DC 20503.

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

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

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

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

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

# Appendix A - Federal Grant Certifications (Used to APPLY for Grant)

## Exhibit 2- Standard Form 424B, Assurances and Certifications

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE
APPLICANT ORGANIZATION	DATE SUBMITTED April 24, 2009

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

# Appendix A - Federal Grant Certifications (Used to APPLY for Grant)

## Exhibit 3- Standard Form LLL, Disclosure of Lobbying Activities

### DISCLOSURE OF LOBBYING ACTIVITIES

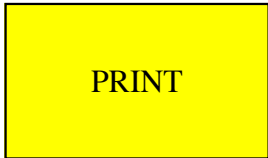
Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352

Approved by OMB

0348-0046

(See reverse for public burden disclosure.)

<b>1. Type of Federal Action:</b> <input type="checkbox"/> a. contract <input type="checkbox"/> b. grant <input type="checkbox"/> c. cooperative agreement <input type="checkbox"/> d. loan <input type="checkbox"/> e. loan guarantee <input type="checkbox"/> f. loan insurance	<b>2. Status of Federal Action:</b> <input type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award	<b>3. Report Type:</b> <input type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change <b>For Material Change Only:</b> year _____ quarter _____ date of last report _ .
<b>4. Name and Address of Reporting Entity:</b> <input type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if known:	<b>5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime:</b>	
Congressional District, if known: <sup>4c</sup>	Congressional District, if known:	
<b>6. Federal Department/Agency:</b>	<b>7. Federal Program Name/Description:</b>  CFDA Number, if applicable: _____	
<b>8. Federal Action Number, if known:</b>	<b>9. Award Amount, if known:</b> \$	
<b>10. a. Name and Address of Lobbying Registrant</b> <i>(if individual, last name, first name, MI):</i>	<b>b. Individuals Performing Services</b> <i>(including address if different from No. 10a)</i> <i>(last name, first name, MI):</i>	
<b>11.</b> Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.	Signature: _____ Print Name: _____ Title: _____ Telephone No.: _____ Date: _____	
<b>Federal Use Only:</b>		Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)



# Appendix A - Federal Grant Certifications (Used to APPLY for Grant)

## Exhibit 3- Standard Form LLL, Disclosure of Lobbying Activities

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

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

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a followup report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.  
  
(b) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).
11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503.

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## Appendix A - Federal Grant Certifications (Used to APPLY for Grant)

### Exhibit 4- Certifications Regarding Lobbying

#### **CERTIFICATIONS REGARDING LOBBYING**

##### **Certification for Contracts, Grants, Loans, and Cooperative Agreements**

This undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been or will be paid, by or on behalf of the undersigned, 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.

(2) 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, or an officer or an employee of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award of documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was 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.

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Typed Name & Title of Authorized Representative

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Signature of Authorized Representative

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Date

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## Appendix B - TCE Application Forms & Samples (Used to APPLY for Grant)

Exhibit 1 - TCE Grant Application Cover Sheet

**Tax Counseling for the Elderly (TCE) Program  
Grant Application for 2011  
Cover Sheet & 1<sup>st</sup> Page of Application**

<b>Name of Organization:</b>	
<b>Address of Organization:</b>	
<b>Telephone:</b>	<b>Fax:</b>
<b>Point of Contact (POC) and title:</b>	
<b>Email Address for POC:</b>	
<b>Is your organization interested in applying for a multi-year grant?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>I have checked the criteria for multi-year grants and believe my organization meets all eligibility requirements?</b>  <p style="text-align: center;"><input type="checkbox"/> Yes                      <input type="checkbox"/> No</p>	
<p>Completed Application Packets MUST contain the Original and 2 Copies of ALL documents. Sign all documents in blue ink. The application must be assembled in the order as indicated in the "Application Assembly" section and below on this cover sheet. Make sure you double check to make sure that you have all documents and information required. An improperly assembled or incomplete application may result in rejection of the application.</p> <p><b>Application Package Order/Checklist:</b></p> <ul style="list-style-type: none"><li><input type="checkbox"/> 1. TCE Grant Application Cover Sheet (this sheet)</li><li><input type="checkbox"/> 2. Background Narrative</li><li><input type="checkbox"/> 3. Nonprofit Status Determination letter issued by the Internal Revenue Service</li><li><input type="checkbox"/> 4. Organizational letter if your organization is not required to file a Federal tax return</li><li><input type="checkbox"/> 5. Proposed Program Plan</li><li><input type="checkbox"/> 6. Form 8653 – TCE Application Plan</li><li><input type="checkbox"/> 7. Standard Form 424</li><li><input type="checkbox"/> 8. Civil Rights Narrative</li><li><input type="checkbox"/> 9. Standard Form 424B, Assurances and Certifications</li><li><input type="checkbox"/> 10. Standard Form LLL, Disclosure of Lobbying Activities</li><li><input type="checkbox"/> 11. Certifications Regarding Lobbying</li><li><input type="checkbox"/> 12. CD containing your entire application package</li></ul>	
<b>2011 Application Due Date: July 9, 2010</b>	

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**Appendix B - TCE Application Forms & Samples (Used to APPLY for Grant)**  
**Exhibit 2 - Form 8653 - TCE Application Plan (Sample)**

Form <b>8653</b> (June 2010)	Department of the Treasury — Internal Revenue Service <b>Tax Counseling for the Elderly Program Application Plan</b>	<b>2011</b>
<b>Reimbursement Expenses</b>	(a) Numbers	(b) Cost
1. To Volunteer tax assistants/quality reviewers	<b>20</b>	<b>1,000</b>
2. To Volunteer tax instructors		
3. To Volunteer coordinators/administrators	<b>2</b>	<b>800</b>
4. TOTAL (ADD 1-3)	<b>22</b>	<b>1,800</b>
<b>Administrative Expenses</b>		
5. Salaries/benefits (Clerical, Administrative or Technical staff only)		<b>200</b>
6. Supplies/Volunteer Recognition—For TCE Program		<b>75</b>
7. Rent/utilities/custodial services—When additional and necessary for TCE Program		
8. Auditing		
9. Daily site operations travel (travel to monitor TCE sites)		<b>300</b>
10. Program publicity development		<b>50</b>
11. Interpreter Services		
12. Telephone installation (No 800 or WATTS Lines) or Internet connectivity costs		
13. Postage		<b>75</b>
14. Total administrative expenses (ADD lines 5 through 13, column (b)). This figure should not be more than 30% of line 15		<b>700</b>
15. Estimated program cost (ADD lines 4 and 14, column (b))		<b>2,500</b>
16. Estimated cost of travel to IRS Office/IRS Training		<b>200</b>
17. Estimated cost of Electronic Filing Supplies/Services		<b>500</b>
18. Total estimated program cost (ADD lines 15, 16, and 17 column (b))		<b>3,200</b>
<b>Other Information</b>		
19. Number of individual Federal tax returns you expect to prepare for taxpayers 60+		
a. Paper Federal returns	<b>100</b>	
b. Electronically filed Federal returns	<b>900</b>	
c. Total of 19a and 19b	<b>1,000</b>	
20. Number of other taxpayers 60+ you plan to assist not included in Lines 19a through 19c above.	<b>100</b>	
21. Number of tax preparation sites planned		
a. e-file sites	<b>7</b>	
b. Combination sites	<b>1</b>	
c. Total of 21a and 21b	<b>8</b>	
Signature of responsible office	Date	

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# Appendix B - TCE Application Forms & Samples (Used to APPLY for Grant)

## Exhibit 3 - Form 8653 - TCE Application Plan

Form <b>8653</b> (June 2010)	Department of the Treasury — Internal Revenue Service <b>Tax Counseling for the Elderly Program Application Plan</b>	<b>2011</b>
<b>Reimbursement Expenses</b>		<b>(a) Numbers</b>
1. To Volunteer tax assistants/quality reviewers		
2. To Volunteer tax instructors		
3. To Volunteer coordinators/administrators		
4. TOTAL (ADD 1-3)		
<b>Administrative Expenses</b>		
5. Salaries/benefits (Clerical, Administrative or Technical staff only)		
6. Supplies/Volunteer Recognition—For TCE Program		
7. Rent/utilities/custodial services—When additional and necessary for TCE Program		
8. Auditing		
9. Daily site operations travel (travel to monitor TCE sites)		
10. Program publicity development		
11. Interpreter Services		
12. Telephone installation (No 800 or WATTS Lines) or Internet connectivity costs		
13. Postage		
14. Total administrative expenses (ADD lines 5 through 13, column (b)). This figure should not be more than 30% of line 15		
15. Estimated program cost (ADD lines 4 and 14, column (b))		
16. Estimated cost of travel to IRS Office/IRS Training		
17. Estimated cost of Electronic Filing Supplies/Services		
18. Total estimated program cost (ADD lines 15, 16, and 17 column (b))		
<b>Other Information</b>		
19. Number of individual Federal tax returns you expect to prepare for taxpayers 60+		
a. Paper Federal returns		
b. Electronically filed Federal returns		
c. Total of 19a and 19b		
20. Number of other taxpayers 60+ you plan to assist not included in Lines 19a through 19c above.		
21. Number of tax preparation sites planned		
a. e-file sites		
b. Combination sites		
c. Total of 21a and 21b		
Signature of responsible office		Date

Catalog Number 64328V      *NOTE: To be completed when applying for entry into the program.*      Form **8653** (Rev. 6-2010)

## Instructions

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

### IRS Volunteer Income Tax Preparation and Outreach Programs Privacy Act Notice

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

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## **Appendix B - TCE Application Forms & Samples (Used to APPLY for Grant)**

### **Exhibit 4 - PDF Conversion Programs**

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

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

#### **Adobe**

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

#### **BLC Technologies**

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

#### **Create Adobe PDF Online**

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

#### **CutePDF**

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

#### **Go2PDF**

<http://www.go2pdf.com> Print driver that will work with any application. (For PC)

#### **Pdf995**

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

#### **PDFcreator**

<http://docupub.com> Web-based converter. View PDF or emails PDF to you. (For PC or Mac)

#### **Win2PDF**

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

#### **Zeon Corporation**

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

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# Appendix C - TCE Application Forms & Samples (Used to APPLY for Grant)

## Exhibit 1 - Form 9661 - Cooperative Agreement

Form **9661**  
(June 2010)

Department of the Treasury — Internal Revenue Service  
**COOPERATIVE AGREEMENT**

This **Cooperative Agreement** is entered into by the Internal Revenue Service, Department of the Treasury, United States of America, hereinafter referred to as IRS, and \_\_\_\_\_

*Name of Applicant*

hereinafter referred to as sponsor/agreement. This agreement is conditioned upon the appropriation of funds by Congress for the Tax Counseling for the Elderly Program (TCE).

The sponsor agrees to operate a Tax Counseling for the Elderly Program in conformity with the following:

1. Proposed Program Plan;
2. Program Requirements (outlined within Publication 1101, Application Package and Guidelines for Managing a TCE Program);
3. All Terms and Conditions outlined on the attached;
4. Standard Form 424, Application for Federal Assistance;
5. Standard Form 424-B, Assurances and Certifications;
6. Section 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978;
7. The regulations published in the Federal Register at (44 F.R. 72113, 2009, December 13, 1979) adding a new subchapter H to the Internal Revenue Service's Statement of Procedural Rules (26 C.F.R. Part 601);
8. Office of Management and Budget (OMB) Circular No. 2 CFR 215, 2 CFR 220, 2 CFR 230 and subsequent amendments, revisions, and replacement documents, and OMB Circular No. A-133;
9. All additional applicable statutory requirements, and all additional applicable requirements in Office of Management and Budget Circulars, Department of the Treasury Circulars and Federal Management Circulars;
10. The common rule on nonprocurement debarment and suspension, adopted by the Department of the Treasury (31 C.F.R. Part 19);
11. The common rule on government-wide requirements for Drug-Free Workplace (Grants), as published in the Federal Register (54 F.R. 4946, January 31, 1989) and adopted by the Department of the Treasury (31 C.F.R. Part 20, Sections 19,600 *et seq.*).

**Cooperative Agreement Period:** The Cooperative Agreement covers the period from October 1, 2010, to September 30, 2011, pending approval of the above named sponsor's proposal.

NOTE: If expenses are incurred prior to approval, and the grant is later denied, all costs incurred will be the responsibility of the Sponsor.

**Maximum Amount of Funds Available from Internal Revenue Service for Expense Reimbursement:**

The maximum amount of funds available from the Internal Revenue Service under the Cooperative Agreement is \_\_\_\_\_. The availability of funds is conditional upon the appropriation of funds by Congress. This amount may be increased in writing only by the Internal Revenue Service. No additional expense reimbursements or other payments shall be made by the Internal Revenue Service unless the maximum amount of funds set forth above has been increased in writing by the Director, Headquarters Operations, Stakeholder Partnerships, Education and Communication, Wage and Investment Division.

**Approved by an Authorized Representative of the Program Sponsor by:**

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Title (Please Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Approved for the Internal Revenue Service by:**

Julietta D. Garcia  
\_\_\_\_\_  
Name (Please Print)

Director  
Stakeholder Partnerships, Education and Communication  
\_\_\_\_\_  
Title (Please Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Catalog Number 20829N

Form **9661** (Rev. 6-2010)

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## Appendix C - TCE Reporting Forms & Samples (Used after Grant Award)

Exhibit 1 -TCE Terms and Conditions - page 1

### 2011 TCE GRANT PROGRAM TERMS AND CONDITIONS

1. These special terms and conditions neither restate all the provisions of the applicable statutes and regulations, nor represent an exhaustive listing of all requirements applicable to this award. Rather, they are listed here because they represent areas where problems or confusion occurred in the past or they are the result of new policy decision which is not included in the original publication. Nothing within these additional terms and conditions is intended to contradict anything within Publication 1101 for this grant period or the applicable laws, regulations, or circulars. To the extent any terms and conditions conflict, the terms and conditions of the Publication and OMB circulars take precedence.
2. The sponsor's signature on Form 9661, *Cooperative Agreement*, signifies the agreement to all terms and conditions.
3. The sponsor is obligated to provide management and technical direction for their program and adhere to the provisions established by this agreement.
4. The sponsor must adopt and practice a non-discriminatory policy and practice a policy that meets all federal grant requirements.
5. Revisions to the Form 8653, *Tax Counseling for the Elderly Program Application Plan*, Form 424, *Application for Federal Assistance*, and the Program and Budget Plans must be submitted by December 31, 2010 to the IRS TCE Grant Program Office and approved by IRS prior to funding being released. In addition, Form 9661, *Cooperative Agreement* and Form 13533, *Sponsor Agreement* are also due by December 31, 2010 as well. Three copies with original signatures are required to be submitted for all of these forms. Any revisions to the budget plan must be requested in advance, in writing, and approved by the TCE Grant Program Office before the change can be made. The maximum award amount does not change.
6. The sponsor must notify IRS within 10 business days when changes in key personnel involved in the program occur. IRS will research the Excluded Parties List System to ensure they are not debarred, suspended, or otherwise excluded from or ineligible for a federal award. You may check this yourself before hiring or designating a change by visiting the Excluded Parties List System at [www.epls.gov](http://www.epls.gov).
7. The recipient must utilize the Payment Management System, Division of Payment Management, Health and Human Services, for withdrawal and reporting of fund expenditures. Advance funds may only be withdrawn for expenditures that will be incurred within three (3) business days of the receipt of the funds. Reimbursement funds may be withdrawn at anytime for allowable, allocable, and necessary expenditures already incurred. It is the responsibility of the sponsor to notify HHS with changes in the contact information or banking information for the PMS System.
8. Semi-annual and annual reporting are required as explained in the attached Grant Reporting Requirements. Submission of accurately completed reports by the due date is a requirement for future consideration of subsequent year grants. Extensions for filing the reports will only be granted in unusual circumstances.
9. Financial systems must provide for the identification of the source of and application of funds for the TCE Program. Sponsors must maintain documentation of TCE expenditures for a minimum period of three years from the end of the program.
10. Federal funds may not be used to pay individuals for the preparation of returns, quality review and/or screening taxpayers. Funds may be used for individuals providing technical support, clerical support, and administrative support for the TCE program and sponsors must document their time accordingly to ensure they are paid for their support.
11. The sponsor must utilize Form 13614-C, *Intake/Interview & Quality Review Sheet* at sites or activities where federal returns are prepared.
12. The sponsor must adhere to all Quality Site Requirements as explained in the Publication 1084, *IRS Volunteer Site Coordinator's Handbook*.

## Appendix C - TCE Reporting Forms & Samples (Used after Grant Award)

### Exhibit 1 -TCE Terms and Conditions - page 2

13. The sponsor agrees to remain tax compliant (file all required federal returns and information reporting documents and pay all federal taxes) during the period of this grant. Any finding or allegation of tax noncompliance may result in the immediate termination of the grant and/or impact eligibility for future funding.
14. It is the intention that all sponsoring organizations electronically file all eligible returns. It is a goal for the TCE program that at least sixty five percent of all electronically-filed returns completed are for taxpayers aged 60+. Organizations not meeting sixty-five percent elderly e-file rate may impact their consideration during the subsequent year grant application period.
15. A sponsor who receives an award of \$25,000 or more in TCE funds AND sub-grants or sub-contracts to other organizations a portion of this TCE grant must provide sub-award data as required pursuant to Public Law 109-282, Federal Funding Accountability and Transparency Act.

#### 16. GRANT REPORTING REQUIREMENTS

The sponsor is responsible for ensuring reports are timely and accurately filed throughout the grant period and until close out of the grant. The following reports and reporting dates apply to the 2011 TCE Grant.

Item	Description	Method	Period	Due Date
1.	Standard Form 425, Federal Financial Report (FFR). This report is used for reporting quarterly and final period financial information. Quarterly reports are due within 30 days of end of the quarter. Once all funds are expended and the corresponding FFR completed, future quarterly reporting is not required.	<ul style="list-style-type: none"> <li>• File electronically through the DPM</li> <li>• Fax copy to DPM</li> <li>• Fax or email copy to IRS</li> </ul>	10/1/2010 – 12/31/2010	1/30/2011
2.	Site Establishment Report – List of all sites opened or planned to open under the grant.	Due to IRS SPEC Territory Office; Report on Form 13715.	Filing Season 2011	1/15/2011
3.	Volunteer Agreement – All volunteers must agree to the established standards of conduct and sign prior to assisting at the TCE site.	Maintain at the site or Partner level; Report on Form 13615	Filing Season 2011	Prior to providing assistance at TCE Site
4.	Volunteer Assistance Summary – All partners/site coordinators must provide a list of all volunteers working at a TCE site, the dates the volunteers received certification and their level of training.	Due to IRS SPEC Territory Office; Report on Form 13206	Filing Season 2011	3rd business day after end of each month
5.	SF 425, FFR - Quarterly	See item 1	1/1/2011 – 3/31/2011	4/30/2011
6.	Form 8654, Tax Counseling for the Elderly Program Semi-Annual/Annual Program Report –Preliminary Report & Narrative (Due ONLY if program is in operation after April 30th; otherwise see Number 10 below)	Due to IRS – TCE Grant Program Office	10/01/2010 – 5/31/2011	6/30/2011
7.	SF 425, FFR - Quarterly	See item 1	4/1/2011 – 6/30/2011	7/30/2011
8.	SF 425, FFR – Quarterly. <b>If all funds are not withdrawn by 9/30/2011, continued quarterly reporting is required.</b>	See item 1	7/1/2011 – 9/30/2011	10/30/2011
9.	SF 425, FFR – This is the final report and covers the entire grant period. It is due 90 days after the end of the grant period.	See item 1	10/1/2010 – 9/30/2011	12/30/2011
10.	Form 8654, Tax Counseling for the Elderly Program Semi-Annual/Annual Program Report – Final Narrative. This is the final report and covers the entire grant period (10/1/2010 – end of program). It is due 90 days after completion of your program.	Due to IRS – TCE Grant Program Office	10/1/2010 – end of program	90 after grant period ends

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## Appendix C - TCE Reporting Forms & Samples (Used after Grant Award)

Exhibit 1 -TCE Terms and Conditions - page 3

### GRANT REPORTING REQUIREMENTS (continued)

Extensions will be granted for filing reports only in unusual circumstances. Sponsors may request an extension but it must be submitted in writing at least five business days prior to the due date and they must receive a written response or e-mail response confirming the extension before the due date.

<b>Organization</b>	<b>Internal Revenue Service, Grant Program Office</b>
Internet	www.irs.gov, key word search TCE Grant
Mail	C4 - 168 5000 Ellin Road Lanham, MD 20706
Hours of Operation	8:00 am to 4:00 pm ET (except Federal Holidays)
Phone	404.338.7894
Fax	404.338.7646
Email	tce.grant.office@irs.gov

**IRS may terminate this agreement for reasons of default or failure of the sponsor to perform their obligations under this agreement, as well as for malfeasance, illegal conduct, and/or management practices by the recipient that jeopardize the ethical operations and implementation of this agreement. In any of the above cases, IRS will notify the sponsor in writing of its intent to terminate the agreement and the causes for such a decision. IRS will provide seven days for the sponsor to respond in writing.**

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## Appendix C - TCE Reporting Forms & Samples (Used after Grant Award)

Exhibit 3 - Form 8654 - TCE Semi-Annual/Annual Program Report Sample - page 2

Account/Identifying Number		60+	Other
Other Information	26. Number of individual Federal tax returns prepared (paper)	<b>50</b>	<b>5</b>
	27. Number of individual Federal tax returns prepared (e-file)	<b>400</b>	<b>30</b>
	28. Total number of individual Federal tax returns prepared (paper and e-file)	<b>450</b>	<b>35</b>
	29. Number of taxpayers assisted—all other (excludes return preparation)	<b>100</b>	<b>20</b>
	30. Total number of taxpayers assisted (add lines 28 and 29)	<b>550</b>	<b>55</b>
	31. Number of Tax Preparation sites		<b>Numbers</b>
	a. e-file sites		
	b. Combination of paper and e-file sites		
	c. Total lines 31a and 31b		
	32. Please attach to this form, a listing of each site's SIDN (Site Identification Number) that was provided by the IRS Territory Office, its EFIN (Electronic Filing Identification Number), whether the site is a combination paper/e-file site, and the volunteer return preparation hours for each site.		
Signature of responsible office		Date	Agency Use

### IRS Volunteer Income Tax Preparation and Outreach Programs Privacy Act Notice

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

Catalog Number 64330H

Form **8654** (Rev. 6-2010)



# Appendix C - TCE Reporting Forms & Samples (Used after Grant Award)

Exhibit 2 - Form 8654 - TCE Quarterly/Final Program Report - page 2

Account/Identifying Number		60+	Other
<b>Other Information</b>	<b>26.</b> Number of individual Federal tax returns prepared (paper)		
	<b>27.</b> Number of individual Federal tax returns prepared (e-file)		
	<b>28.</b> Total number of individual Federal tax returns prepared (paper and e-file)		
	<b>29.</b> Number of taxpayers assisted—all other (excludes return preparation)		
	<b>30.</b> Total number of taxpayers assisted (add lines 28 and 29)		
	<b>31.</b> Number of Tax Preparation sites		<b>Numbers</b>
	a. e-file sites		
	b. Combination of paper and e-file sites		
	c. Total lines 31a and 31b		
	<b>32.</b> Please attach to this form, a listing of each site's SIDN (Site Identification Number) that was provided by the IRS Territory Office, its EFIN (Electronic Filing Identification Number), whether the site is a combination paper/e-file site, and the volunteer return preparation hours for each site.		
Signature of responsible office		Date	Agency Use

**IRS Volunteer Income Tax Preparation and Outreach Programs Privacy Act Notice**

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

Catalog Number 64330H

Form **8654** (Rev. 6-2010)

# Appendix C - TCE Reporting Forms & Samples (Used after Grant Award)

## Exhibit 2 - Form 8654 - TCE Quarterly/Final Program Report - Instructions

### Instructions

- Line 1.** Enter the Report Type. If it is a semi-annual report put an X or if it is the annual report put an X in the box.
- Line 2.** Enter the Fiscal Year.
- Line 3.** Enter the recipient's organization name, street address, city, state, zip code, and the account/identifying number. The account/identifying number is the Employer Identification Number (EIN).
- Line 4.** Enter the report period (month, day and year) on the To lines (e.g. if this is the semi-annual report because your program is in operation after 4/30 your "to line" will be 5/31/2011 - If this is your annual report enter the date in the "to line" your program ended).
- Lines 5-8.** Enter the number of volunteer tax assistants/quality reviewers on line 5(a), the number of volunteer instructors on line 6(a), and the number of volunteer coordinators/administrators on line 7(a). Enter the total number of volunteer tax assistants/quality reviewers, volunteer instructors, and volunteer coordinators/administrators on line 8(a). DO NOT count any volunteer twice, even if he/she serves in two or more capacities.  
Enter the final amount of reimbursement for volunteer tax assistants/quality reviewers, volunteer instructors and volunteer coordinators/administrators on the appropriate line in column (b). DO NOT include expenses for any volunteer twice (i.e., if an individual serves as a volunteer coordinator as well as a tax assistants/quality reviewers all of his/her expenses should be estimated on line 7, only). Include reimbursements made to volunteers EITHER actual expenses incurred or stipends provided to volunteers. Stipends must be designated on expected out-of-pocket expenses not on time engaged in volunteer service.
- Line 9.** Enter the number of clerical, administrative or technical personnel you will pay in the Numbers Column and the dollar amount in the Cost Column.
- Line 10.** Supplies include pencils, pens, paper, etc. These are supplies for the TCE Program other than those directly attributable for e-file. Include purchase of recognition items not to exceed \$10 purchased for volunteers on this line.
- Line 11.** Enter the rent, utilities and/or custodial services costs for the TCE Program.
- Line 12.** Enter the cost for audit services for the TCE Program.
- Line 13.** Enter travel of program sponsors or expenses incurred by program administrators or coordinators who are paid staff to monitor sites.
- Line 14.** Enter the final cost for the development of publicity (i.e., *public service announcements, posters, brochures*) and other publicity materials.
- Line 15.** Enter the final cost for interpreter services.
- Line 16.** Enter the final cost of installing temporary telephone lines at "telephone answering sites", or internet connectivity costs to provide e-file services.
- Line 17.** Enter the final cost for all postage, including postage used for the fulfillment of orders for program materials.
- Line 18.** Total the administrative expenses (add lines 9-17 in the Cost Column (b)). This figure should not be more than 30% of line 19.
- Line 19.** Enter the program cost by adding lines 8 and 18 in the Cost Column (b).
- Line 20.** Enter the costs incurred for attending a meeting at the IRS office or with IRS personnel. Provide lodging receipts, taxi receipts, air fare, meals and incidental expenses, gas receipts, etc. Include travel expenses for attendance at train-the-trainer tax law or site coordinator training. Do not include expenses for daily site operations travel, these are now captured on line 13.
- Line 21.** Cost for diskettes, paper, printer cartridges, toner, cable locks, memory, network cards, external media, and anything else directly attributable to e-file expenses. Computers and printers (with unit cost not to exceed \$1,000) can be purchased to support e-file using grant funds. You should also include costs associated with computer repair of equipment used for tax preparation services.
- Line 22.** Enter the total program costs (add lines 19-21 in the Cost Column (b)).
- Line 23.** Enter the total amount of the TCE federal award.
- Line 24.** Enter the unexpended balance of the TCE federal award (subtract line 22 from line 23).
- Line 25.** An entry needs to be made on this line for any monies that were withdrawn from the Payment Management System (PMS) for activities that did not occur.
- Line 26.** List the number of individual paper Federal tax returns prepared for taxpayers 60+ and all other taxpayers.
- Line 27.** List the number of individual e-file Federal tax returns prepared for taxpayers 60+ and all other taxpayers.
- Line 28.** List the total number of individual paper and e-file Federal tax returns prepared for taxpayers 60+ and all other taxpayers.
- Line 29.** List the number of taxpayers assisted—All other (exclude return preparation) for taxpayers 60+ and all other taxpayers.
- Line 30.** Add figures from lines 28 and 29 and insert that total in line 30.
- Line 31.** Line 31. List the number of tax preparation sites for e-file sites, the combination of paper and e-file sites, and the total of lines 31a and 31b on line 31c.
- Line 32.** Provide the site name, Site Identification Number (SIDN), Electronic Filing Identification Number (EFIN), type of site i.e., e-file or combo, and the volunteer return preparation hours for each site. The volunteer return preparation hours are the actual hours the volunteers work and not the hours of operation.

**The Form 8654, Semi-Annual/Annual Program Report should be prepared as cumulative, reflecting expenditures for the entire year. A Semi-Annual Report is required to be completed ONLY if program is in operation after April 30th. The Semi-Annual Report is due by 6/30/2011. The Annual Report must be submitted by 12/31/2011 or 90 days after the completion of your program, whichever is earlier.**

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# Appendix C - TCE Reporting Forms & Samples (Used after Grant Award)

## Exhibit 5 - Form 13533 - Sponsor Agreement

### Sponsor Agreement

We appreciate your willingness and commitment to serve as a sponsor in the Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) volunteer tax return preparation programs.

To maintain program integrity and provide for reasonable protection of information provided by the individuals who use the services, it is essential that the following key principles be followed.

- Partners and volunteers must keep confidential the information provided for tax return preparation.
- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after filing season.
- Partners must obtain taxpayer consent, either by paper or electronically depending on how the return is being filed, before the tax return information can be disclosed to any third party or used for any purpose other than filing the return.
- Partners and volunteers who use IRS loaned equipment must delete data after filing season tax return preparation activities are completed.
- Partners and site coordinators are expected to keep confidential any personal volunteer information provided.

Tell us about the products and services (other than tax return preparation) you will provide at your VITA/TCE site:

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Sponsor Name:

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Street Address:

Telephone Number:

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E-Mail Address:

Please complete the information requested above and sign below. By signing below, you agree to ensure volunteers participating in the VITA or TCE program are aware of the Standards of Conduct and privacy and confidentiality key principles.

Sponsor Signature

Date

#### Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

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# Appendix D - TCE Quality Forms (Used after Grant Award)

## Exhibit 1 - Form 6729, Site Review Sheet - page 1

Form <b>6729</b> (Rev. January 2009)	Department of the Treasury – Internal Revenue Service <b>Site Review Sheet</b>	Date of Review:			
Site Name:	SIDN:	Reviewer SEID:			
Review conducted by: <input type="checkbox"/> SOI Cadre <input type="checkbox"/> TC non-RM <input type="checkbox"/> TM <input type="checkbox"/> RM <input type="checkbox"/> Partner <input type="checkbox"/> Other					
Type of QIP Review: <input type="checkbox"/> SOI <input type="checkbox"/> Criteria <input type="checkbox"/> Post Shopping	Site Type: <input type="checkbox"/> E-file <input type="checkbox"/> Paper Only	Advanced Notice: <input type="checkbox"/> Announced <input type="checkbox"/> Unannounced			
<p><b>Instructions: Use this form to record whether the site is following operating standards as outlined in Publication 1084, IRS Volunteer Site Coordinator's Handbook, Publication 3189, Volunteer E-file Administrator's Guide and/or Publication 1101, Publication 4671, Application Package and Guidelines for Managing a TCE or VITA Grant Program. Additional information may be found in SPEC Site review guidelines and in IRM 22.30. Do not enter any information that identifies a specific person in the comments box. Detail corrective actions in the comments box.</b></p>					
Training Return Preparation		YES	NO	N/A	Comments
1	How was Site Coordinator training received? <input type="checkbox"/> Interactive <input type="checkbox"/> None <input type="checkbox"/> Link and Learn Taxes <input type="checkbox"/> Self Study				
2	Did verification reveal all required volunteers today are certified?				
3	Is Publication 4012, <i>Volunteer Resource Guide</i> , available for use at the site?				
4	Is Publication 17, <i>Your Federal Income Tax For Individuals</i> , available for use at the site?				
5	Which method does the site generally use to conduct <b>Quality Reviews</b> on all returns? <input type="checkbox"/> Self-review <input type="checkbox"/> Designated Review <input type="checkbox"/> Peer Review <input type="checkbox"/> None				
6	What type of Quality Review tool did you observe the site completing to review returns? <input type="checkbox"/> Form 8158 or 13614C <input type="checkbox"/> None <input type="checkbox"/> IRS Approved Partner <input type="checkbox"/> Unapproved Partner Developed Form                      Developed Form				
7	What type of <b>Intake and Interview tool</b> did you observe the site completing to prepare returns? <input type="checkbox"/> Form 13614C <input type="checkbox"/> TaxWise Option <input type="checkbox"/> None <input type="checkbox"/> IRS Approved Partner <input type="checkbox"/> Unapproved Partner Developed Form                      Developed Form				
Site Operations		YES	NO	N/A	Comments
8	Does the site prepare out-of-scope returns?				
9	Did you observe Title VI, <i>Your Civil Rights Are Protected</i> , information available at the site?				
10	Is the current site operating information recorded in STARS correctly?				
11	Did verification reveal the site is using the correct SIDN?				
12	Did verification reveal all volunteers are receiving current Volunteer Quality Alerts?				
13	Did verification reveal all volunteers are receiving current Quality Site Requirement Alerts?				
14	Does the site offer loans against the taxpayer's refund? (such as RALS, IRALS, IRAC, Debit cards, etc.)				
Catalog Number 61054K		Form <b>6729</b> (Rev. 1-2009)			

## Appendix D - TCE Quality Forms (Used after Grant Award)

Exhibit 1 - Form 6729, Site Review Sheet - page 2

E-File Sites Only		YES	NO	N/A	Comments
15	Did verification reveal the site is using the correct EFIN?				
16	Does the site take reasonable steps to transmit completed returns within 3 calendar days?				
17	Does the site take reasonable steps to retrieve e-file acknowledgments within 2 calendar days after return transmission?				
18	For e-file rejects that cannot be corrected, does the site take reasonable steps to notify the taxpayers within 24 hours?				
19	Did verification reveal the site is properly retaining or forwarding Forms 8879, <i>IRS e-file Signature Authorization</i> ?				
20	Did verification reveal the DCN was included on all reviewed Forms 8879, <i>IRS e-file Signature Authorization</i> , and/or Forms 8453, <i>U.S. Individual Income Tax Transmittal for an IRS e-file Return</i> ?				
Privacy & Confidentiality		YES	NO	N/A	Comments
21	Prior to the review, have all volunteers working at the site today, signed Form 13615, <i>Volunteer Agreement</i> ?				
22	Did verification reveal how sensitive information is properly disposed (e.g. shredded, burned, or returned to taxpayer), as defined in Publication 4299, <i>Privacy and Confidentiality - A Public Trust</i> ?				
23	Was password protection on all site computers verified?				
24	Did verification reveal the site is properly backing up all returns?				
25	Was password protection verified on all portable data media (flash drives, etc.) containing taxpayer data?				
26	Did verification reveal individual volunteer passwords are assigned to each software user?				
27	Is taxpayer information disclosed or used for purposes other than return preparation? ( <i>IRC 7216</i> )				
28	Based on IRC 7216, are consent notices properly solicited from required taxpayer prior to return preparation?				
29	Is taxpayer information safeguarded as defined in Publication 4299, <i>Privacy and Confidentiality - A Public Trust</i> ?				Measurement of this question will be determined from questions: 22, 23, 24, 25, 26 and 28.
<p><b>Remarks: This section should be used to solicit feedback from Volunteers and Partners. Please record their general observations and comments in regard to the volunteer programs. Do not enter any information that identifies a specific person in the comments or remarks boxes.</b></p>					
<p>Catalog Number 61054K <span style="float: right;">Form <b>6729</b> (Rev. 1-2009)</span></p>					

# Appendix D - TCE Quality Forms (Used after Grant Award)

## Exhibit 2 - Form 13206, Volunteer Assistance Summary Report - page 1

Form <b>13206</b> (Rev. 8-2007)	Department of the Treasury – Internal Revenue Service <b>Volunteer Assistance Summary Report</b> Please mail, fax or e-mail this form to your IRS reporting office by the 3rd business day after the end of the month for all volunteers that worked at your site. Additional submission of this form is necessary only if new volunteers reported to your site. Volunteers should only be reported once. Contact your local IRS office for mail or e-mail address			
Date: _____ Site Identification Number: S _____				
Site Name: _____				
Site Address: _____				
Site Coordinator/Manager's Name: _____				
Address: _____ City: _____ State: _____ ZIP: _____				
Site Coordinator/Manager's Phone Number: ( _____ ) _____				
Volunteer Information	Volunteer Certification (Check all that apply)	Does this volunteer also work at another VITA/TCE site?		If Yes, Indicate Site Name(s)
		Yes	No	
Name _____ Volunteer Position _____ Address _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			

# Appendix D - TCE Quality Forms (Used after Grant Award)

Exhibit 2 - Form 13206, Volunteer Assistance Summary Report - page 2

Volunteer Information	Volunteer Certification (Check all that apply)	Does this volunteer also work at another VITA/TCE site?		If Yes, Indicate Site Name(s)
		Yes	No	
Name _____ Volunteer Position _____ Address _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
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Name _____ Volunteer Position _____ Address _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			

**IRS Use Only**

Before including the volunteer in STARS, make sure they have not been previously counted at another site this filing season. Once verified, enter the amount on line 1 below:

1. Total number of volunteers reported on this Form for the site \_\_\_\_\_

2. Total number of volunteers **previously** reported this filing season \_\_\_\_\_

3. Total number of volunteers reported this filing season (Add 1 & 2) \_\_\_\_\_

TS Name: \_\_\_\_\_ TS SEID: \_\_\_\_\_ Date entered into STARS: \_\_\_\_\_

**Privacy Act Notice**

Our legal right to ask for information is 5 U.S.C. 301 and 26 USC 7801.

The primary purpose of asking for this information is to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs, and to identify your skills. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites. For more information about uses, see the Privacy Act Notice for the Taxpayer Assistance Reporting System (STARS) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056].

Your response is voluntary. However, if you do not provide all or part of the requested information, the IRS may not be able to use your assistance in these programs.

# Appendix D - TCE Quality Forms (Used after Grant Award)

Exhibit 3 - Form 13614C, Intake/Interview & Quality Review Sheet - page 1

Form <b>13614-C</b> (September 2008)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**You (and Spouse) will need:**

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

---

**Part I: Taxpayer Information**

1. Your First Name	M.I.	Last Name	2. Date of Birth (mm/dd/yyyy)
3. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No	4. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	6. Occupation
7. Spouse's First Name	M.I.	Last Name	8. Date of Birth (mm/dd/yyyy)
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No	10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	12. Occupation
13. Address		Apt #	City
		State	Zip Code
14. Phone Number and e-mail address Phone: ( ) e-mail:		15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input type="checkbox"/> No	
16. <b>On December 31<sup>st</sup></b>			
a. Were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed			
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No			
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)			

---

**Part II. Family and Dependent Information – Do not include you or your spouse.**

*Print the name of everyone who lived in your home and outside your home that you supported during the year.*

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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Catalog Number 52121E Form **13614-C** (9-2008)

**Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.**

## Appendix D - TCE Quality Forms (Used after Grant Award)

Exhibit 3 - Form 13614C, Intake/Interview & Quality Review Sheet - page 2

### COMMON INCOME AND EXPENSES

#### Part III. Income – Did you (or your spouse) receive:

- Yes  No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes  No 2. Tip income
- Yes  No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes  No 4. State tax refund (may be taxable if you itemized last year)
- Yes  No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes  No 6. Alimony income
- Yes  No 7. Sale of Stock, Bonds or Real Estate
- Yes  No 8. Disability income
- Yes  No 9. Pensions, Annuities, and/or IRA distributions
- Yes  No 10. Unemployment (1099-G)
- Yes  No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes  No 12. Other Income: Identify \_\_\_\_\_

#### Part IV. Expenses – Did you (or your spouse) make or have:

- Yes  No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes  No 2. Contributions to IRA or other retirement account
- Yes  No 3. Educational expenses for you, your spouse and/or dependents
- Yes  No 4. Un-reimbursed medical expenses
- Yes  No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes  No 6. Charitable contributions
- Yes  No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes  No 8. Any estimated tax payments for this tax year
- Yes  No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

#### Part V. For Completion by a Certified Volunteer

**Volunteer Preparer Instructions:** You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes  No 1. Did any of these dependents file a joint return for this tax year?
- Yes  No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes  No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes  No 4. Were any of these dependents permanently and totally disabled last year?
- Yes  No 5. Did the taxpayer provide over half the support for each of these dependents?
- \_\_\_\_\_ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes  No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is:  Single  MFJ  MFS\*  HOH  QW

\*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?

- Yes  No If yes, how much? \_\_\_\_\_



## Appendix D - TCE Quality Forms (Used after Grant Award)

Exhibit 3 - Form 13614C, Intake/Interview & Quality Review Sheet - page 4

### Quality Review



This form is used to Quality Review the completed tax return based on the Intake/Interview Sheet, the documents provided for the return preparation, and a conversation with the taxpayer.

- Involve the taxpayer in the Quality Review process.
- Complete this form prior to obtaining the taxpayer's signature on required tax forms.
- Compare the completed return with the Intake/Interview Sheet and all supporting documents.

**Quality Reviews complete the Quality Process and help ensure an accurate return.**

#### Verifying the Return

Check each item only when you verify that the review step is complete.

- |     |  |  |
|-----|--|--|
| 1.  | <input type="checkbox"/> Yes <input type="checkbox"/> No | A completed <b>Intake/Interview Sheet</b> was used to prepare this tax return.   |
| 2.  | <input type="checkbox"/> Yes <input type="checkbox"/> No | <b>Name(s) and SSNs/ITINs</b> for taxpayer(s) match the supporting documents.  |
| 3.  | <input type="checkbox"/> Yes <input type="checkbox"/> No | <b>The taxpayer(s) address and Date of Birth</b> match the Intake/Interview Sheet and have been confirmed with the taxpayer.   |
| 4.  | <input type="checkbox"/> Yes <input type="checkbox"/> No | <b>Filing status</b> was correctly determined and is notated on the Intake/Interview Sheet.  |
| 5.  | <input type="checkbox"/> Yes <input type="checkbox"/> No | <b>Dependent information</b> is correctly shown including names, SSNs/ITINs, and DOBs.   |
| 6.  | <input type="checkbox"/> Yes <input type="checkbox"/> No | All <b>income</b> indicated on the Intake/Interview Sheet and W-2s/1099s is shown.   |
| 7.  | <input type="checkbox"/> Yes <input type="checkbox"/> No | Any <b>Adjustments to Income</b> are correctly reported.   |
| 8.  | <input type="checkbox"/> Yes <input type="checkbox"/> No | The completed return reflects the correct <b>standard deduction</b> unless itemized deductions were used. If <b>itemized deductions</b> were used, the Schedule A has been completed accurately based on supporting documents. |
| 9.  | <input type="checkbox"/> Yes <input type="checkbox"/> No | The <b>non-refundable credits</b> have been correctly reported.  |
| 10. | <input type="checkbox"/> Yes <input type="checkbox"/> No | All payments from <b>W-2s and F1099's</b> and estimated tax payments are correct.  |
| 11. | <input type="checkbox"/> Yes <input type="checkbox"/> No | The <b>refundable credits</b> are correctly reported including the EIC determination based on the information provided.  |
| 12. | <input type="checkbox"/> Yes <input type="checkbox"/> No | If <b>direct deposit or debit</b> was elected, information on the return matches the taxpayer's checking/saving account and routing information.   |

#### Finishing the Return

Check the appropriate box once you have confirmed the steps have been taken.

- E-File:** Verify correct **DCN and SIDN** is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.
- Paper:** Verify the correct **SIDN** is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.
- All taxpayer questions/issues about the completed return have been answered.

# Appendix D - TCE Quality Forms (Used after Grant Award)

## Exhibit 4 - Form 13615, Volunteer Agreement

Form <b>13615</b> (Rev. 8-2008)	Department of the Treasury – Internal Revenue Service <b>Volunteer Agreement</b> <b>Standards of Conduct – VITA/TCE Programs</b>	Cat. No. 38847H																																											
<p>The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.</p> <p><b>Instructions: To be completed by all volunteers in the VITA/TCE program.</b></p> <p>As a participant in the VITA/TCE Program, I agree to the following standards of conduct:</p> <ul style="list-style-type: none"> <li style="display: inline-block; width: 45%; vertical-align: top;">• I will treat all taxpayers professionally, with courtesy and respect.</li> <li style="display: inline-block; width: 45%; vertical-align: top;">• I will exercise reasonable care in the use and protection of equipment and supplies.</li> <li style="display: inline-block; width: 45%; vertical-align: top;">• I will safeguard the confidentiality of taxpayer information.</li> <li style="display: inline-block; width: 45%; vertical-align: top;">• I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.</li> <li style="display: inline-block; width: 45%; vertical-align: top;">• I will apply the tax laws equitably and accurately to the best of my ability.</li> <li style="display: inline-block; width: 45%; vertical-align: top;">• <u>I will not accept payment from taxpayers</u> for the services I provide. I may receive compensation as an employee of a program sponsor.</li> <li style="display: inline-block; width: 45%; vertical-align: top;">• I will only prepare returns for which I am certified. (Basic, Advanced, etc.)</li> </ul>																																													
<p><b>Volunteer Information</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border-top: 1px solid black; padding-top: 5px;">Print Full Name</td> <td style="width: 50%; border-top: 1px solid black; padding-top: 5px;">Daytime Telephone</td> </tr> <tr> <td style="border-top: 1px solid black; padding-top: 5px;">Home Street Address</td> <td style="border-top: 1px solid black; padding-top: 5px;">E-mail Address</td> </tr> <tr> <td style="border-top: 1px solid black; padding-top: 5px;">City, State and Zip Code</td> <td style="border-top: 1px solid black; padding-top: 5px;"><b>Signature</b></td> </tr> <tr> <td style="border-top: 1px solid black; padding-top: 5px;">Site and/or Partner Name</td> <td style="border-top: 1px solid black; padding-top: 5px;"><b>Date</b></td> </tr> </table> <p style="text-align: center; margin-top: 10px;"><b>This form is to be retained at the Site or by the Partner.</b></p> <p><b>Volunteer position(s)</b> _____ (screener, preparer, interpreter, reviewer, etc.)</p> <p><b>(Partner Use Only) Test Results – Only volunteers preparing federal tax returns, answering tax law questions, or reviewing federal tax returns for accuracy are required to be certified.</b></p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2" style="width: 20%;"></th> <th style="width: 10%;">Basic</th> <th style="width: 10%;">Intermediate</th> <th style="width: 10%;">Advanced</th> <th style="width: 10%;">Military</th> <th style="width: 10%;">International</th> <th colspan="3">Foreign Student/Scholars</th> </tr> <tr> <th></th> <th></th> <th></th> <th></th> <th></th> <th>Part 1</th> <th>Part 2</th> <th>Part 3</th> </tr> </thead> <tbody> <tr> <td style="text-align: left;"><b>Volunteer's Test Score</b></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: left;"><b>Certification level –</b> Mark the appropriate box</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p><b>Certified by (IRS or SPEC Partner Only):</b> _____ <b>Date:</b> _____</p> <p><small><b>Privacy Act Notice</b>—The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.</small></p>			Print Full Name	Daytime Telephone	Home Street Address	E-mail Address	City, State and Zip Code	<b>Signature</b>	Site and/or Partner Name	<b>Date</b>		Basic	Intermediate	Advanced	Military	International	Foreign Student/Scholars								Part 1	Part 2	Part 3	<b>Volunteer's Test Score</b>									<b>Certification level –</b> Mark the appropriate box								
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City, State and Zip Code	<b>Signature</b>																																												
Site and/or Partner Name	<b>Date</b>																																												
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						Part 1	Part 2	Part 3																																					
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Cat. No. 38847H	Form <b>13615</b> (Rev. 8-2008)																																												

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# Appendix D - TCE Quality Forms (Used after Grant Award)

## Exhibit 5 - Form 13715, SPEC Volunteer Site Information Sheet

Form <b>13715</b> Rev. August 2007	Department of the Treasury — Internal Revenue Service <b>SPEC Volunteer Site Information Sheet</b>	
<b>Purpose:</b> Information from this form is used by our IRS toll-free assistance line to help taxpayers locate the nearest volunteer tax preparation site. Please carefully <b>review and update</b> the information below to correct missing <b>and/or existing</b> information. Once complete, return to your local IRS contact. <b>Once this form is submitted, if the site information changes, immediately contact your local SPEC contact person.</b>		
<b>SITE General Information</b>		
Site Name:		Is the site an Appointment only Site? <input type="checkbox"/> Yes <input type="checkbox"/> No
Site Address:		Appointment Phone Number
City, State, ZIP:		Name of Site Contact for Appointments
County:		Program Type: VITA, Military, AARP, TCE
Site ID Number (SIDN)		Federal e-file <input type="checkbox"/> Yes <input type="checkbox"/> No State e-file <input type="checkbox"/> Yes <input type="checkbox"/> No
First day open/ Last day open	/	Is the site open to public? <input type="checkbox"/> Yes <input type="checkbox"/> No
Languages Offered at Site		
<b>Schedule</b>		
Day	Time	Comments (e.g. holiday closures, alternative opening times)
	Open      Close	
MON		
TUE		
WED		
THUR		
FRI		
SAT		
SUN		
<b>Site Coordinator or Contact</b>		
Name:		Best Time to Call: <input type="checkbox"/> AM <input type="checkbox"/> PM
Mailing Address:		Email Address:
City, State ZIP:		Is this a revision of information you previously provided for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No
Phone Number:		Date of this revision
<b>IRS Use Only</b>		
Date Form 13715 Received in Territory Office		
Territory Manager Approval (Signature & Date)		
Date STARS Updated		
SEID of employee who updated STARS		
<b>Privacy Act Notice</b> – Our legal right to ask for information is 5 U.S.C. 301 and 26 USC 7801. The primary purpose of asking for this information is to assist us in providing services to taxpayers at sites supporting IRS volunteer income tax preparation and outreach programs. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites. For more information about uses, see the Privacy Act notice for the Taxpayer Assistance Reporting System (STARS) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056]. Your response is voluntary. However, if you do not provide all or part of the requested information, the IRS may not be able to provide accurate information regarding the locations and services at volunteer tax preparation sites.		
Catalog Number 43863F	Form <b>13715</b> (8-2007)	

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## Appendix E - Glossary/Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**EFIN** - The Electronic Filing Identification Number is an identification number assigned by the Internal Revenue Service to an electronic return originator. Form 8633 must be filed to receive the number. The number is required for all e-file sites not using on-line filing. The same number will be used as long as the site is in operation.

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

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

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

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

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

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

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

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

**IRS** - The Internal Revenue Service.

**Minority Bank** - A bank that is owned, at least 50 percent, by women or minority group member(s).

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

**OMB** - The Office of Management and Budget.

**Overprint Form** - This refers to a tax return (Form 1040, 1040A, or 1040EZ) specifically designated for the VITA and TCE programs. They are used at sites offering paper return filing only and are specially marked to highlight the Site Identification Number (SIDN).

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

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

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

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

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

**Quality Site Requirements** - Ten practices identified by the IRS to ensure taxpayers visiting volunteer sites receive quality service and accurate returns.

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

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

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

**Site** - A location established to provide volunteer tax preparation.

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

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

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

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

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

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

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

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

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