



Internal Revenue Service Volunteer Income Tax Assistance (VITA) Grant Program

Assistance Listing 21.009
Notice of Funding Opportunity



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Before You Begin

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

Sam.gov Registration

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

Grants.gov Registration

Register in Grants.gov. See Registering with [Grants.gov](#). Make sure to allow a few days to complete.

Section 1:

Program Description

In This Section:

- ▶ **Program Description**
- ▶ **Opportunity Snapshot**
- ▶ **Federal Award Information**

Program Description

In December 2007, Congress first appropriated funds to the Internal Revenue Service (IRS) to establish and administer a matching grant program for community volunteer income tax assistance. In July 2019, the Taxpayer First Act, P.L. 116-25, made the VITA matching grant program permanent through section 7526A of the Internal Revenue Code. While the law directs the IRS to provide grant funds to qualified organizations for the development, expansion, or continuation of VITA programs, it does not provide dedicated funds for the grant program annually. Congress funds the grant program each year as part of the IRS appropriation.

This funding allows the Stakeholder Partnerships, Education and Communication (SPEC) organization within the IRS to offer grants to partner organizations providing free federal tax return preparation to targeted groups of taxpayers. They include low- to moderate-income taxpayers, persons with disabilities, persons with limited English proficiency, Native Americans, individuals living in rural areas, military families, and the elderly. At least 90 percent of individuals receiving tax return preparation assistance must be low- to moderate-income taxpayers. Low- to moderate-income taxpayers are taxpayers whose income does not exceed the maximum income threshold for the Earned Income Tax Credit (EITC) for the tax year. For tax year 2025, the maximum income threshold is \$68,675. Refer to IRS.gov for additional [EITC limitations](#). The IRS prioritizes and awards VITA grant funds to organizations that operate a VITA program and demonstrate assistance to targeted segments of taxpayers, mentioned earlier, including taxpayer outreach and educational services relating to EITC eligibility and other tax benefits.

Find additional information concerning this notice of funding opportunity in **IRS Publication 4671, VITA Grant Program Overview and Application Instructions**, available on IRS.gov.

To ensure consistent treatment of taxpayers and accurate return preparation, the IRS established certain requirements for participation. Look for additional information in **IRS Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators**. Find this publication and any forms at IRS.gov.

VITA Grant recipients must operate within the established guidelines and requirements of the VITA Program and section 7526A of the Internal Revenue Code.

Opportunity Snapshot



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



Type: **GRANT**



Expected Funding: **\$30 MILLION**



Expected Awards: **300**



Match or Cost Share:
100% of ALL FEDERAL FUNDS AWARDED



Funding Range: **VARIES**



Average Award:
Avg Min of **\$5,000** to a Max of **\$2,000,000**



Period of Performance: **12 MONTHS**



Budget Period: **12 MONTHS**



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



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

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

Federal Award Information

IRS anticipates awarding \$30 million in grants through this opportunity to non-federal entities. The amount of award depends on the applicant's reach and returns expected to be prepared by the program. The expected amounts of individual Federal awards range from \$5,000 to \$2,000,000. The average award from the previous year was \$93,000.

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

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

Section 2:

Eligibility Information

In This Section:

- ▶ **Eligible Applicants**
- ▶ **Cost Sharing or Matching**
- ▶ **Other**

Eligible Applicants

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

- ▶ A private or public non-profit organization that qualified for and received an IRS determination letter confirming the organization's tax exemption under section 501 of the Internal Revenue Code, including but not limited to credit unions and faith based and community organizations,
- ▶ A public, nonprofit, or proprietary (privately owned profit-making) college, university, vocational school, or other postsecondary educational institution located in the United States and Puerto Rico that has not been disqualified from participating in a student aid program administered by the U.S. Department of Education,
- ▶ A local government agency,
- ▶ A federally recognized Indian Tribal government, or
- ▶ A regional, statewide, or local coalition with one lead organization that meets one of the eligibility requirements noted above. The lead organization filing the application must have a substantive role in the coalition.
- ▶ State government agencies and offices providing Cooperative Extension services are also eligible applicants when no other organizations classified above are available.

Note: Organizations that have applied for recognition as tax-exempt but have not received their IRS determination letter confirming the organization as exempt at the time of application are not eligible to apply for this grant. Section 501(c)(4) organizations

may apply; however, if awarded a grant, federal law will prohibit your organization from lobbying. Church organizations must submit a determination letter to apply for this grant. Organizations included as a subordinate in a group exemption ruling must include the official subordinate listing approved by the central organization.

Cost Sharing or Matching

1. This grant requires 100% cost sharing or matching of all federal funds awarded. For every federal dollar requested or awarded, the applicant must commit an equal amount. The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR 200, states any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, shall be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:
 - ▶ Verifiable from the non-Federal entity's records;
 - ▶ Not included as contributions for any other Federal award;
 - ▶ Necessary and reasonable for accomplishment of project or program objectives;
 - ▶ Allowable under 2 CFR Part 200 Subpart E – Cost Principles;
 - ▶ Not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;

- ▶ Provided for in the approved budget when required by the Federal awarding agency; and
- ▶ Conform to other provisions of 2 CFR Part 200, as applicable.

Other Criteria

- ▶ Compliant with federal tax obligations – The organization applying must be tax compliant at time of application, prior to award, and, if awarded, remain compliant during the Period of Performance. This includes filing all required federal information and tax returns and payment of all federal tax, penalties, and interest.
- ▶ Compliant with other federal obligations – Organizations with federal nontax debt may not receive a grant award depending on the circumstances surrounding the debt. If the IRS identifies a nontax debt or one is reported to the IRS by the System for Award Management (SAM), the applicant must provide additional information when requested.
- ▶ Eligible to receive federal financial assistance – The organization must not be debarred or suspended from receiving federal financial assistance and must provide certification regarding debarment, suspension, and other responsibility matters as covered in the List of Assurances and Certifications section of the application.
- ▶ Compliant with audit requirements, when applicable – Audit requirements in 2 CFR 200.501 apply to grant award recipients. A non-federal entity that expends \$750,000 or more in Federal awards during its fiscal year must have a single audit conducted in accordance with 2 CFR 200.514. Organizations with other than unmodified opinion must take corrective action.
- ▶ Submit required reports timely – If your organization received a VITA or Tax Counseling for the Elderly (TCE) grant in prior years, timely submission of required reports is a pre-requisite for consideration of future grant opportunities.
- ▶ Submission of Multiple Applications – Organizations can submit only one application per announcement (CFDA #).

Section 3:

Application and Submission

In This Section:

- ▶ **Required Registrations**
- ▶ **Request Application Package**
- ▶ **Unique Entity Identifier and System for Award Management (SAM)**
- ▶ **Submission Dates and Times**
- ▶ **Intergovernmental Review**
- ▶ **Funding Restrictions**
- ▶ **Other Submission Requirements**

Required Registrations

- ▶ Register in [SAM.gov](https://sam.gov) or make sure your registration is up to date. This process can take two weeks or more. Begin as soon as possible.
- ▶ Get a Unique Entity Identifier (UEI). You get your UEI when you register in [SAM.gov](https://sam.gov).
- ▶ Register in Grants.gov. See [Registering with Grants.gov](https://www.grants.gov). Make sure to allow a few days.

Request Application Package

The application package is available electronically on Grants.gov. IRS Publication 4671, **VITA Grant Program Overview and Application Instructions**, contains detailed instructions for application submission and required components. All applications must be submitted electronically through Grants.gov.

Preparing Your Package:

- a.** Do not submit pre-application letters of intent or support.
- b.** Limit the narrative to 55 pages, double spaced, Arial or Calibri font 12. The page limit does not include attachments; however, do not use attachments to circumvent the narrative page limit.
- c.** The application components include:
 - Application for Federal Assistance, Standard Form 424
 - Confirmation of Non-Profit Eligibility or Postsecondary School Accreditation
 - Narrative, 3 sections required: Program, Civil Rights, Financial Operations
 - Other attachments, if applicable
 - Form 13977, VITA Grant Budget Plan
 - Form 13978, Projected Operations, VITA Grant Application
 - Form 14335, Contact Information for VITA & TCE Grant Programs
 - Form 13533, VITA TCE Sponsor Agreement
 - Indirect Cost Rate Agreement, if applicable
 - Disclosure of Lobbying Activities, Standard Form LLL, if applicable
- d.** The application components for all non-competitive, continuing multi-year recipients include:
 - Application for Federal Assistance, Standard Form 424, select Continuation for Type – required
 - Narrative – “Program Plan” and “Financial Operation” sections of the Narrative *required only* to address significant changes from the prior submission’s description about the remaining years of the award, such as program changes, reduction in sites, etc.
 - Civil Rights Narrative – required
 - Other attachments, if applicable
 - Form 13977, VITA Grant Program Budget Plan – required

- Form 13978, Projected Operations, VITA Grant Application – required
- Form 14335, Contact Information for VITA & TCE Grant Programs – required
- Form 13533, VITA TCE Sponsor Agreement, required
- Indirect Cost Rate Agreement if there are changes

Unique Entity Identifier (UEI) and System for Award Management (SAM)

Each applicant must register in SAM.gov before submitting an application and always maintain an active SAM registration with current information. Each applicant must provide a UEI in its application. The IRS cannot award a grant until all applicable UEI and SAM requirements are met. If an applicant has not fully complied with the requirements by the time the award, the IRS may determine the applicant is not qualified to receive this grant.

Need Help?

For SAM: Call 866-606-8220 or go to the [Federal Service Desk](#).

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

Submission Dates and Times

Applicants desiring consideration for an award must successfully submit an application through Grants.gov by 11:59 p.m. local time on May 31, 2025. Applications not successfully submitted by this time will not be considered. Other methods of submission are

not accepted. Grants.gov automatically records proof of timely submission. The system generates an electronic time stamp when the application is successfully received by Grants.gov. The applicant will receive an acknowledgement of receipt and a tracking number from Grants.gov with the successful transmission of their application. Applicants should print this receipt and save it as proof of timely submission. When the IRS successfully retrieves the application from Grants.gov, Grants.gov will provide an electronic acknowledgment of receipt to the email address of the Authorized Organization Representative (AOR). Proof of timely submission shall be the date and time that Grants.gov receives your application.

Intergovernmental Review

Executive Order 12372, Intergovernmental Review of Federal Programs, was issued with the desire to foster the intergovernmental partnership and strengthen federalism by relying on state and local processes for the coordination and review of proposed federal financial assistance and direct federal development. The Order allows each state to designate an entity to perform this function. Visit www.ecfr.gov/current/title-24/subtitle-B/chapter-V/subchapter-C/part-570/subpart-K/section-570.612 and click on the link for the “SPOC List” 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.

Funding Restrictions

In general, expenses must be allowable, allocable, and reasonable and vital to the operation of the VITA program. IRS Publication 4671 provides additional information by cost category along with an exhibit of the most common allowable and unallowable program expenses. For example:

- a.** Federal funds are not allowed to pay for the activities of screening or return preparation. Non-federal funds may be used to pay these costs and can be used as match.
- b.** Purchases of computers, printers, or other technology with a cost of over \$1,000 require prior approval.
- c.** Cost of food and beverages provided for volunteers at VITA sites during filing season is allowable if the purchase meets all OMB established criteria, is a direct cost, and does not exceed \$500. Cost of food and beverages in conjunction with an event or social activity is not allowable. This food allowance cannot be used for Volunteer Appreciation events.
- d.** Construction costs are not allowable.
- e.** Costs incurred outside the period of performance are not allowable.
- f.** Program Income is not allowable.

Other Submission Requirements

Applications will only be accepted if submitted electronically through Grants.gov. Find instructions for applying for a grant on Grants.gov at: www.grants.gov/applicants. Use the Grants.gov Workspace to complete the application. Follow the instructions provided at the above URL address to prepare, submit and track applications.

Applications may be downloaded prior to finishing the Grants.gov registration process; however, they may not be submitted until registration is complete. To download a copy of the submitted application for offline record-keeping and to verify the contents of the submission zip file. We recommend downloading the submitted application via the Details tab of the workspace and verifying the contents of each file in the zip. Grants.gov provides instructions for registering an organization at: www.grants.gov/applicants. Depending on whether your organization already has a UEI or SAM registration, registration could take up to **4 weeks** to complete all steps. **START EARLY.**

Organizations applying must have a UEI, an active SAM registration that will not expire prior to submission. Organizations must ensure they register the individual who is able to make legally binding commitments for the organization as the Authorized Organization Representative (AOR). The E-Business Point of Contact (E-Biz POC) approves the AOR. When your organization registers with SAM, the assignment of the E-Biz POC is required. The user must create a special password called the “MPIN” (Marketing Partner Identification Number). This password gives the authority to designated staff members to submit applications electronically through Grants.gov. Organizations should review and confirm the E-Biz POC information in SAM is accurate to prevent delay of Grants.gov application submission.

Section 4:

Application Review Information

In This Section:

- ▶ **Criteria**
- ▶ **Review and Selection Process**
- ▶ **Integrity and Performance System**
- ▶ **Anticipated Announcement and Federal Award Dates**

Criteria

The Grant Program Office (GPO) reviews applications for the following criteria in a technical evaluation. Applications must score 70% (140 points) or more in the technical evaluation to receive an evaluation by the Grant Program Office (GPO).

Technical Evaluation Criteria:

- a. Experience with Low Income and/or Return Preparation** – 0-64 points
- b. Strength of Program** – 0-50 points
- c. VITA Target Audience** – 0-38 points
- d. Ability to Partner or Collaborate with Multiple Organizations** – 0-4 points
- e. Sustainability and Growth Strategy** – 0-4 points
- f. Quality Control Process** – 0-20 points
- g. Program Measures** – 0-20 points

Review and Selection Process

Parts of eligibility screening, technical review and GPO evaluation may occur simultaneously. IRS field employees with extensive knowledge of the Volunteer Income Tax Assistance program conduct **technical reviews**. The **GPO evaluation** considers geographic dispersion of grants and risks posed by applicants.

- a. Geographic Dispersion of Grants** – Considers applicant's target audience and plans to provide service. Ensures funds are provided throughout all states, Washington, D.C., and Puerto Rico when eligible applicants are identified. To be eligible, organizations must meet eligibility requirements and score 140 or higher on the technical evaluation.
- b. Budget Information Review** – Considers proposed budget, matching funds, amount of funds requested for the number of returns proposed and the level of outreach and educational activities and services related to financial education in connection with tax return preparation, and financial operations.
- c. Prior Year Grant Performance** – Considers delivery to plan, cooperation with requests for information and submission of required reporting. It also includes reports and findings from audits performed under 2 CFR 200 Subpart F – Audit Requirements and the reports and findings of any other available audits.

- d.** Eligibility requirements – Eligibility requirements include review of OMB designated repositories of governmentwide data that contains information concerning IRS tax compliance, SAM registration, governmentwide suspension and debarment (2 CFR Part 180) and the non-public segment of the OMB-designated integrity and performance system accessible through the Federal Awardee Performance and Integrity Information System (FAPIS) found at www.fapis.gov/.

The GPO makes recommendations and the Director, Stakeholder Partnerships, Education and Communication, makes the final selection.

Integrity and Performance System

Prior to making an award, the GPO will review and consider any information in the Federal Awardee Performance and Integrity Information System (FAPIS). At a minimum, the information in the system for a prior Federal award recipient must demonstrate a satisfactory record of executing programs or activities under Federal grants, cooperative agreements, or procurement awards, as well as integrity and business ethics.

An applicant may review information in FAPIS and respond to any comments that a federal awarding agency previously entered. The GPO will consider any comments by the applicant, in addition to the other information in FAPIS to determine the risk posed by applicants as described in 2 CFR 200.205.

Anticipated Announcement and Federal Award Dates – All awards (continuing multi-year and competitive awards) and non-awards are generally announced the first week of October.

Anticipated Announcement and Federal Award Dates

All awards (continuing multi-year and competitive awards) and non-awards are generally announced the first week of October.

Section 5:

Federal Award Administration Information

In This Section:

- ▶ **Federal Award Notices**
- ▶ **Administration and National Policy Requirements**
- ▶ **Reporting**
- ▶ **OMB Guidance**

Federal Award Notices

Successful applicants will receive an email and grant agreement detailing the amount of funds awarded, match required, terms and conditions, and reporting requirements. The terms and conditions will include any terms required pursuant to Executive Order 14173, Ending Illegal Discrimination and Restoring Merit-Based Opportunity, or any other executive order or implementing guidance. The package will also include any questions, comments, or concerns noted on the budget or in the program plan, and feedback from the technical review. Organizations have 20 calendar days to accept the award and provide requested information. Details on the information required to accept the award can be found at the following URL: www.irs.gov/individuals/vita-grant-recipient.

Administrative and National Policy Requirements

IRS Publication 4671 contains a section on assurances and certifications along with Appendix A, Exhibit 2, **List of Assurances and Certifications**. VITA and TCE grant recipients will also find additional information about the grant, reporting requirements, and reviews in **IRS Publication 4883, Grant Programs Resource Guide**. It contains a sample of **IRS Form 13981, Grant Agreement**. The terms and conditions covering the administrative and national policy requirements are available electronically in **Publication 5247, Volunteer Income Tax Assistance (VITA) Terms and Conditions**, located on IRS.gov. In addition, organizations must sign **IRS Form 13533, VITA/TCE Partner Sponsor Agreement**, providing assurances that they will operate their VITA program within the

program requirements and ensure that each volunteer has agreed to **IRS Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs**. All forms and publications are available on IRS.gov.

Reporting

Publication 5247 provides the reporting requirements along with the method and point of submission. Submit financial reports (Standard Form 425) electronically through the Payment Management System and within 120 days following the end of the period of performance. Effective July 21, 2024, the Federal Cash Transaction Report (FCTR) was retired and will be replaced by the Federal Financial Report (FFR). You will be notified once the FFR is available for you to complete. Once implemented, the FFR must be filed each quarter. Interim reporting is required periodically to inform IRS of key personnel changes, sub-awards, related party transactions, matching funds documentation, and site changes. Final reporting is due 120 days following the end of the period of performance and includes both program and financial reporting. Detailed information on the report components, method and point of submission are contained in **IRS Publication 4883, Grant Programs Resource Guide**, available on IRS.gov.

All applicants must certify to all assurances and certifications outlined in IRS Publication 4671 or posted as updates to IRS Publication 4671 at www.irs.gov/individuals/applying-for-a-vita-grant. Grant recipients that have federal contract, grant, and

cooperative agreement awards with a cumulative total value greater than \$10 million for any period of time during the period of performance of the VITA award must complete all recipient integrity and performance reporting in the Federal Awardee Performance and Integrity Information System (FAPIIS) required by Appendix XII of 2 CFR Part 200. The requirements are set forth as item IV in the Publication 5247, Terms and Conditions Addendum.

OMB Guidance

The Federal awarding agency will review and consider applications for funding pursuant to this notice of funding opportunity in accordance with the Office of Management and Budget's grant award administrative requirements in 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and other Federal regulations, including the following updates published on August 13, 2020 ([85 Fed. Reg. 49506](#)):

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

Section 6:

Federal Award Agency Contacts

In This Section:

- ▶ **Federal Award Agency Contacts**
- ▶ **Other Information**

Federal Award Agency Contacts

Interested applicants should review IRS Publication 4671 or visit www.irs.gov/individuals/irs-vita-grant-program for additional information.

For remaining questions, you may email Grant.Program.Office@irs.gov.

Other Information

The inside cover of IRS Publication 4671 provides additional resources and contact information for different aspects of grant management including Grants.gov and the System for Award Management.