IRS

Application Package and Guidelines for Managing a TCE Program

Tax Counseling for the Elderly

Volunteer

Publication 1101 (Rev. 5-2025) Catalog Number 46965G Department of the Treasury **Internal Revenue Service** www.irs.gov

Important Contact and Website Information

Grant Program Office
Internal Revenue Service
Attn: Grant Program Office - TCE
401 West Peachtree Street NW, Stop 420-D
Atlanta, Georgia 30308
E-mail Address: **tce.grant.office@irs.gov** – E-mail is the preferred method of communication

TCE Program on IRS.gov
https://www.irs.gov/individuals/irs-vita-and-tce-grants

VITA/TCE Hotline - for locating Site Locations
800.906.9887 or **https://irs.treasury.gov/freetaxprep/**

General IRS Information
800.829.1040
www.irs.gov

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

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

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

Payment Management Services (PMS), Department of Health & Human Services
https://pms.psc.gov/
Helpdesk: 877.614.5533
Hours = M-F 7 a.m. to 9 p.m. EST (except Federal holidays)
E-mail: **PMSSupport@psc.hhs.gov**

Federal Audit Clearinghouse
https://facweb.census.gov/uploadpdf.aspx

Federal Tax Compliance Verification (Internal Revenue Service)
877.829.5500 (tax exempt and government entity returns)
800.829.4933 (business and specialty tax returns)
866.699.4096 (excise tax and Form 2290 returns)

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

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

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

Important Reminders

Please review this publication in its entirety. Failure to modify an application from a prior year's submission may result in lower technical scores or ineligibility. Following are some important reminders:

Application Period – May 1 through May 31.

Grants.gov – All applications must be submitted using Grants.gov. Mailed applications will not be accepted. It is imperative that interested applicants ensure their access to Grants.gov is current prior to the application due date.

Concurrent Processing – To finalize processing of applications and awards earlier, IRS is performing the technical and Grant Program Office evaluations concurrently. This means that required information not submitted with the application may not be identified prior to the technical evaluation. Items determined to be missing and subsequently provided will not be considered during technical evaluation and could result in lower technical scores.

Return Growth Expected – Grant recipients are expected to achieve 100% of the return goal specified in their cooperative agreement. Any organizations that received a grant in a prior year should prepare more returns with a similar amount of funding in the current year, reducing the cost of preparing returns and becoming more efficient each year.

Active SAM Registration Required – Organizations interested in receiving any federal grant must be registered in the System for Award Management (SAM) at SAM.gov. and maintain an active SAM registration throughout the entire grant period.

SF 424, Application for Federal Assistance

The SF 424, Application for Federal Assistance; Type of Application, Block 2 should either be checked New or Continuation. Continuation are ONLY for those grant recipient that have EXISTING Multi-Year Awards and are submitting an abbreviated application during cycle year 2 or 3.

Contact Information Required with Application

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

Funding Contingent on Final Appropriation

If the Federal government is operating under a Continuing Resolution (CR), TCE grant funding is not available until IRS receives a final appropriation. An anticipated award amount will be provided to each organization in its acceptance letter. SPEC may reduce the award amount listed in the acceptance letter if the final TCE appropriation is less than anticipated.

Review All Award Documents in their Entirety Before Signing

Recipients are cautioned to review all documents including the terms and conditions specific to the award agreement (either single year/multi-year award) in their entirety prior to signing. The terms and conditions can be found on the TCE webpage at: **https://www.irs.gov/individuals/irs-vita-and-tce-grants.**

Letters of Support

Letters of support from congressional and state representatives are not accepted or considered during the review and evaluation of grant applications. Please do not include as part of your application package.

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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) grant 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 outlined within this publication, completeness, accuracy and conformity to this criteria is essential. The terms "cooperative agreement" and "grant" are used interchangeably throughout this publication.

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 requirements.

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

- Incomplete applications — Applications did not contain all required information. Refer to the Application Assembly section or the **Form 14204**, *TCE Program Application Checklist and Contact Sheet,* that are included within this publication for the requirements. Only applications with all required information are reviewed for eligibility. Technical ranking occurs simultaneously with Grant Program Office (GPO) evaluation. Any missing information identified by the GPO during its evaluation may or may not be considered by technical evaluators depending on when the review is completed. It is the responsibility of the applicant to ensure all information is submitted. Incomplete applications meeting basic eligibility will be scored based on the information available at time of review. Therefore, it is extremely important that the submission is complete. If your application is not complete, you will be notified that it is incomplete and will not be considered further.
- Applicants did not meet eligibility criteria for tax compliance — The applicant organization had not filed all required federal tax returns, federal information returns, or paid all federal taxes. Applicants should be compliant at the time of application, award, and remain in compliance for the duration of the grant period.
- Registration or renewal in SAM did not occur — In order for an organization to be eligible for an award they must register or re-register in the System for Award Management (SAM) at **www.sam.gov**. Organizations must renew their registration once a year in order to maintain active status.
- 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 or requested information was missing from the narrative.
- Multi-year criteria was not checked — Applicants did not verify they met the eligibility criteria for a multi-year grant prior to making the election for consideration. Please double check to ensure your organization is eligible.

TCE Grant Program Timeline is as follows:

Grant Timeline	
Application Period	May 1 - May 31
Review and Ranking	June 1 - September 30
Notification of selection/non-selection	October 1
Period of Performance	October 1 - September 30

Note: If any of these dates within the Grant Timeline falls on a weekend, the next business day will be used as the deadline.

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 the Internal Revenue Service (IRS) to enter into agreements with private or public nonprofit agencies and organizations, 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.

Eligible agencies and organizations compete for acceptance as a TCE grant recipient. Applicants must be experienced in coordinating volunteer programs, with experience in income tax return preparation. Eligible agencies and 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.

Form 9661, *TCE Cooperative Agreement,* and **Publication 5245**, *TCE Program Terms and Conditions,* define the functions the grant recipient and IRS will perform, the maximum amount of funding available for reimbursement and administrative purposes, the minimum number of federal tax returns to be accomplished and other information. Approval for a three-year multi-year award is available for agencies and organizations that are interested and request consideration when submitting an application. Consideration is limited to those applicants that meet all eligibility requirements. The second and third years will be funded subject to satisfactory performance, compliance with program terms, and availability of appropriated funds. Funds awarded in a subsequent year may or may not be the same as awarded in the prior year.

Organizations that are awarded a grant are 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. SPEC is responsible for providing oversight, guidance and assistance to TCE grant recipient organizations. There are no cost sharing or matching requirements for the TCE Program.

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 agency or organization that has been granted tax exemption under Section 501 of the Internal Revenue Code (organizations that have applied for recognition as tax-exempt but have not received their IRS determination letter confirming the organization as exempt are not eligible for this grant) or be a federally recognized Indian tribal government;

b. Have experience in coordinating volunteer programs with experience in income tax return preparation; and;

c. Not be a federal, state, or local governmental agency or organization.

TCE Program Requirements

Eligibility Criteria

2. Tax Compliance

The organization performance must be in compliance at the time of application, and remain in compliance for the duration of the performance period with all federal tax obligations; this includes filing all required federal information and tax returns and payment of all federal taxes, penalties, and interest. The Grant Program Office will check the last five years of IRS records to confirm compliance. The entity information shown in the application must agree with IRS records. Organizations determined to be ineligible or not recommended for award are not researched for tax compliance, therefore, existing problems with tax compliance may not be identified on all applicants.

Examples of non-compliance would be:

- A balance due on the account.
- A required federal information return or tax return has not been submitted or processed within the last five years.
- An Employer Identification Number (EIN) that belongs to a different entity than shown on the application.

If your organization is not required to file a federal information return or 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 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, prior to submitting your application.

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 SF 424 provides additional space for explaining any federal debt at the end of the form. For example, if a return was not filed because it was not required, include a statement containing the reason, the type of return (i.e., Form 990, 940, 941, etc.) and the tax period. If you are working with someone at the IRS to resolve an outstanding issue, please provide their name, office in which they work, and phone number. Similar statements should be submitted for monies owed or incorrect entity information. Disclosures of situations where federal 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 will be considered on the specific merits of the situation.

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

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 Department of Health and Human Services (HHS) Payment Management System (PMS) online Federal Financial Reports (Standard Form 425) that are due quarterly. Failure to timely complete these reports will eliminate the applicant from being eligible for a grant during this grant cycle.

4. Capacity to File Electronically

It is the intention that grant recipients electronically file all eligible returns. It is a goal for the TCE program that grant recipients electronically file at least sixty-five percent of all returns completed for taxpayers aged 60+. Grant applicants must address their capacity to electronically file returns. Capacity to file electronically includes access to the Internet for transmission of returns along with the computers and printers needed to support return preparation. IRS provides the tax preparation software. Monies from the grant cannot be used to purchase tax preparation software.

TCE Program Requirements

5. Administrative

Grant award administrative requirements are set forth in OMB Circulars. The administrative requirements applicable to the TCE Grant are contained in 2 CFR Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards.*

6. Debarment or Suspension

As part of the application, you are required to complete certifications and assurances. As part of eligibility, the Grant Program Office will check the individuals listed on the **Standard Form 424**, *Application for Federal Assistance*, and key individuals in the Program and Budget Plan narratives to ensure they are not debarred, suspended, or otherwise excluded from or ineligible for a federal award. You may check this yourself before applying by visiting the System for Award Management (SAM) at **www.sam.gov**. If you identify incorrect information about your organization or individuals within your organization, you should contact the agency that reported the information.

7. Audit Requirements

Audit requirements applicable to grant award recipients are described in 2 CFR Part 200. If you expend less than $1,000,000 in total federal awards during your fiscal year, 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 $1,000,000 or more during your fiscal year in federal awards you must arrange for an audit by an independent auditor in accordance with the Generally Accepted Government Auditing Standards developed by the Comptroller General of the United States. The costs of audits performed in compliance with 2 CFR Part 200 are allowable. An audit under 2 CFR Part 200 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 Part 200.

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

Before Completing Your Application

Before submitting a grant application, all organizations should take the following actions:

- Secure a Unique Entity Identifier (UEI),
- Register with the System for Award Management (SAM), and/or
- Check both to ensure applicant information is correct and accounts are still active.
- Determine if application is subject to review by the state under Executive Order 12372.
- Register with Grants.gov in order to submit application electronically.

Before Completing Your Application

1. Unique Entity Identifier

- The Unique Entity Identifier (UEI) is generated in the **System for Award Management**, as the official identifier for doing business with the government.
- The General Services Administration (GSA) will supply and generate a non-proprietary UEI for identifying entities during the awards process for things like contracts, grants and cooperative agreements — in SAM.gov and other systems.
- GSA has streamlined the UEI request, registration and support process by allowing entities to handle all three through **www.SAM.gov**.

Customer Support
Organizations will go to, **www.SAM.gov**, to:

- Request their UEI and entity information to do business with the U.S. Government.
- Make any updates to their legal business name and physical address associated with the UEI.
- Find customer support at a help desk for all UEI and entity registration issues.

Applicants must include their UEI when applying to participate in the TCE Program. This number must be provided in Block 8c of on Standard Form 424, *Application for Federal Assistance*, included within this application package under Appendix A.

2. System for Award Management (SAM)

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

Applicants must register with SAM, maintain an active registration during the application and evaluation period and then throughout the grant period and final reporting. Register early. Please give yourself plenty of time before the application submission deadline. Plan on 10 business days after you submit and receive a message that your request is complete for your registration to be active in SAM, then give yourself an additional 2 business days for Grants.gov to recognize your information so that you can submit the grant application.

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

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

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

Before Completing Your Application

3. 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. Review the State Point of Contact (SPOC) List at Office of Federal Financial Management to determine if your state is participating. States that are not listed have chosen not to participate in the intergovernmental review process. If you are located within a state that has chosen not to participate, you may send application materials directly to a federal awarding agency. Please check the appropriate item in Block 19 of the SF 424, Application for Federal Assistance, included within this application package under Appendix A.

4. Grants.gov Registration

Now that your SAM registration is active, you're ready to register on **www.Grants.gov**. Grants.gov offers numerous applicant resources to assist in registering and using their system.

Please **register early** and take advantage of the many aids at Grants.gov to become familiar with the submission process to alleviate any last minute frustrations with submission. Please do not wait until the last day to submit your application on Grants.gov. The application must be submitted by the due date in order to be considered timely. Please review the Using Grants.gov – Application Submission and Receipt Procedures (found in Appendix B - Exhibit 5) for additional information and step-by-step instructions in filing your application using the Grants.gov system.

5. Assistance Listings

Assistance listings are detailed public descriptions of federal programs that provide grants, loans, scholarships, insurance, and other types of assistance awards. You may browse assistance listings across all government agencies to learn about potential funding sources and can be located at **https://sam.gov/content/assistance-listings**. Each program is assigned a number, the TCE Program is 21.006. This number can be used to easily access the application information for TCE on **www.Grants.gov** and must be included on the SF 424, *Application for Federal Assistance* referenced below.

Standard Form 424, Application for Federal Assistance

This form is required for all grant applications. It may require that you obtain additional information prior to its completion such as whether state review is required or federal debt exists. You must already have your UEI and EIN number. A copy of **Standard Form 424**, *Application for Federal Assistance,* and the instructions are provided in Appendix A – Exhibit 1.

Please complete the SF 424 as shown in the instructions for the SF 424. Yellow highlighted fields require completion before the form can be filed on Grants.gov. Any required fields that are left blank will cause Grants.gov to reject the form. Please note:

- Type of Application, Block 2 should either be checked New or Continuation. Continuation are ONLY for those grantees that have EXISTING Multi-Year Awards and are submitting an abbreviated application during cycle year 2 or 3.
- The EIN number and UEI should be reviewed for accuracy.
- Ensure contact information is accurate. Past submissions included incorrect phone numbers and email addresses leaving U.S. postal address as the only method of contacting. This delayed processing of the application.
- For information that will not fit into the space allowed on the SF 424, attach the additional information to the SF 424 as provided by Grants.gov.
- The Catalog of Federal Domestic Assistance Number, Block #11, is 21.006 for TCE.
- All applicants must check “I Agree” in block 21 of the form certifying to all assurances and certifications provided in the Assurances and Certifications section that follows on the next page.

Assurances and Certifications

1. Civil Rights Compliance Requirements

Applicants must provide information necessary to demonstrate compliance with **Title VI of the Civil Rights Act of 1964** (Public Law. 88-352), as amended, and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibits discrimination on the basis of race, color, or national origin; **Section 504 of the Rehabilitation Act of 1973** (Public Law 93-112) as amended, which prohibits discrimination on the basis of disability; **Title IX of the Education Amendments of 1972** (Public Law 92-318), as amended, and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibits discrimination on the basis of sex in education programs or activities; the **Age Discrimination Act of 1975** (Public Law. 94-135), as amended, and the implementing regulations located at 31 C.F.R. Part 28, which prohibits discrimination on the basis of age.

Note: *Language accessibility for LEP populations are still required under Title VI.*

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

The Department of the Treasury has issued regulations located at 31 C.F.R. Part 23 which will require additional data collection and reporting requirements from Tax Counseling for the Elderly (TCE) cooperative agreement recipients. More information about the regulations can be found at **www.federalregister.gov**.

This section describes the current data collection and reporting requirements required of TCE cooperative agreement applicants by the 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. Recipients of TCE cooperative agreement funds shall provide updated information as conditions warrant. All applicants are required to submit to the IRS with their application package the information outlined in a-h items below. (**All of the items must be answered.**) If an item does not apply, please indicate so rather than N/A.

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

b. A description of all pending applications for financial assistance and all financial assistance currently provided by other federal agencies. For applicants of IRS financial assistance, this information should be relevant to the organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity belongs.

c. A summary of all civil rights reviews in the last three 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.

d. A description of how the needs of limited English proficient (LEP) individuals will be addressed when accessing tax return preparation services.

e. Explain how requests for a reasonable accommodation for individuals with a disability will also be addressed.

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

g. Certification and agreement that all of the records and other information required have been or will be compiled, as appropriate, and maintained by the applicant, recipient, or sub-recipient, and that your organization is in compliance with all federal statutes relating to nondiscrimination. Certification is provided by checking "I Agree" in Block 21 of SF 424. (See Appendix A for copy.)

h. A statement that the applicant agrees to display the Guidance pending on use of this poster IRS Civil Rights Poster, Publication 4053, or equivalent, notifying the public that persons who believe they have been discriminated against on the basis of race, color, national origin, sex, age, disability or reprisal in the distribution of services and benefits resulting from this financial assistance or grant program may write or submit an electronic complaint found at **www.irs.gov/pub/irs-pdf/f14652.pdf** to**: civil.rights division@irs.gov** or the following:

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

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

The Civil Rights Unit may request additional data 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 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 the prohibited discrimination;
2. 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;
3. The location of existing or proposed facilities connected with the program, and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any persons on the basis of prohibited discrimination;
4. 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
5. Data, such as demographic maps, the racial composition of affected neighborhoods or census data.
6. Race and ethnicity data showing the extent to which beneficiaries receive service from the TCE.

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

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

2. Lobbying

Federal law generally prohibits recipients of a federal contract, grant, loan, or cooperative agreement from using federal appropriated funds to pay any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, or officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (31 USC 1352; 31 CFR Part 21). Persons are required to file a certification form and a disclosure form with each submission that initiates agency consideration of such person for award of a Federal contract, grant, or cooperative agreement exceeding $100,000 or an award of a Federal loan or a commitment providing for the United States to insure or guarantee a loan exceeding $150,000 (31 CFR Section 21.110). *See also 31 CFR Section 21.110 for additional requirements to revise or update forms.* The certification if required is "The Certification for Contracts, Grants, Loans, and Cooperative Agreements" published as Appendix A to 31 CFR Part 21 and reprinted in this Publication as the "Certification Regarding Lobbying" within the List of Assurances and Certifications, Appendix A, Exhibit 2. The disclosure form to be filed if required is Standard Form LLL, *Disclosure of Lobbying Activities* published as Appendix B to 31 CFR Part 21 and reprinted in this Publication at Appendix A, Exhibit 3.

3. Trafficking Victims Protection Act of 2000

The Trafficking Victims Protection Act of 2000, as amended (22 USC 7104) requires any agency that awards a grant to a private entity to include a condition authorizing the agency to terminate the grant or take other remedial actions, without penalty, if the private entity engages in certain activities related to trafficking in persons. As part of the implementation of the Act, the Office of Federal Financial Management has established terms that must be included in every grant agreement. *See 2 CFR 175.15.* Under the Act, a grantee that is a private entity and any sub-recipient that is a private entity may not engage in, or use labor recruiters, brokers, or other agents who engage in—

a. Severe forms of trafficking in persons;

b. The procurement of a commercial sex act during the period of time that the award is in effect;

c. The use of forced labor in the performance of the award;

d. Acts that directly support or advance trafficking in persons, including the following acts:

- Destroying, concealing, removing, confiscating, or otherwise denying an employee access to that employee's identity or immigration documents.
- Failing to provide return transportation or pay for return transportation costs to an employee from a country outside the United States to the country from which the employee was recruited upon the end of employment if requested by the employee, unless exempted from the requirement to provide or pay for such return transportation by the Federal department or agency providing or entering into the grant, contract, or cooperative agreement; or the employee is a victim of human trafficking seeking victim services or legal redress in the country of employment or a witness in a human trafficking enforcement action.
- Soliciting a person for the purpose of employment, or offering employment, by means of materially false or fraudulent pretenses, representations, or promises regarding that employment.
- Charging recruited employees placement or recruitment fees.
- Providing or arranging housing that fails to meet the host country housing and safety standards.

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

- Associated with performance under the award; or

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

4. Federal Funding Accountability and Transparency Act

The Federal Funding Accountability and Transparency Act (FFATA) of 2006, as amended, is intended to empower Americans with the ability to hold the government accountable for each spending decision. Each applicant must ensure it has the necessary processes and systems in place to comply with the FFATA reporting requirements should it receive funding. OMB has issued guidance to establish requirements for non-federal entities to report information about executive compensation in certain circumstances. For more information, *see 2 CFR Part 170.*

5. Corporate Felony Convictions

TCE funds may not be awarded to any corporation that was convicted of a felony criminal violation under any Federal law within the preceding 24 months, where the awarding agency is aware of the conviction, unless the agency has considered suspension or debarment of the corporation and made a determination that denial of the grant is not necessary to protect the interests of the government. You must certify either that you are not a corporation or that you have disclosed in your application all your felony criminal convictions that occurred under Federal law within the preceding 24 months. In addition, applicants must disclose all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the award. Applicants awarded a grant will remain under a duty to disclose these acts and will need to require similar certifications from any grant sub-recipients. To disclose a covered conviction or covered violation, record the information specific to the conviction or violation and submit with your application through Grants.gov as an attachment.

6. Buy American Act

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

7. Telecommunication and Video Surveillance Services or Equipment

Recipients and subrecipients are prohibited from obligating or expending grant funds to:

- Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system as described in *Public Law 115–232, section 889,*
- Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country, and Requirement for grant recipient to comply with *2 CFR 200.216,* Prohibition on Certain Telecommunication and Video Surveillance Services or Equipment, which prohibits the use of Federal assistance funding on certain telecommunications and video surveillance services or equipment.

Assurances and Certifications

8. Other Applicable Laws and Regulations

Federally funded programs are governed by a wide variety of federal laws, regulations, OMB circulars, Department of Treasury circulars, and Federal management circulars. These include, but are not limited to:

- Restrictions on political activities at 18 USC 595, 598, 600-603;
- The national preservation program requirements at 54 USC 300101 et seq;
- Environmental requirements of the Clean Air Act (42 USC 7401 et seq.);
- The non-pollution requirement of the Federal Water Pollution Control Provisions (33 USC 1251 et seq.),
- Whistleblower protections at 41 USC 4712;
- Rules governing allowable costs at 41 USC 4304 and 4310; and
- All additional applicable statutory requirements and all additional applicable requirements in OMB Circulars, Department of the Treasury Circulars and Federal Management Circulars, including 2 CFR Part 200

As referenced under the SAM section, as of February 2, 2019, all entities registering in sam.gov for All Awards or Federal Assistance Only, are required to review the Financial Assistance Representations and Certifications. These are a common set of certifications and representations required by Federal statutes or regulations in accordance with grant guidance under Title 2 of the Code of Federal Regulations. If you intend to apply or are a recipient of a Federal grant or cooperative agreement, you must agree to the grants certifications and representations in the Representations and Certifications section of your entity registration. A copy of these can be found in Appendix A, Exhibit 2 but the certification MUST be provided in **www.sam.gov**.

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, grant recipients 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 and they adhere to the ten Quality Site Requirements (see later in this publication for more information) 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. In addition, volunteers 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 grant recipient's responsibility exclusively.

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

As a TCE grantee, you are expected to provide effective site management for your volunteers. Coordinators are also responsible for managing, organizing, and supervising all aspects of site operations. How you organize and manage your volunteers is vital to the success of the Tax Counseling for the Elderly (TCE) Programs and is critical to quality tax return preparation services in your community.

1. Recruitment

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:

- Tax Assistors/Quality Reviewers
- Tax Instructors
- Coordinators/Administrators
- Screener (certified and non-certified)
- Recruitment/publicity specialist
- Training specialist
- Equipment procurement coordinator
- Computer specialist
- Interpreter
- e-file transmitter

Position Descriptions for key volunteer positions can be found in **Publication 5683,** *VITA/TCE Handbook for Partners and Site Coordinators.* Publication 5683 can be found on **www.irs.gov**. 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 tax law certification from the IRS.
- Volunteer Coordinators/Administrators must complete Site Coordinator Training and certification.
- 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 grant recipient; 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 grant recipient 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).
- Volunteer Coordinators/Administrators must verify that all volunteers are properly certified to work at VITA/TCE sites. A process must be created to verify the level of certification for each volunteer. Each volunteer must sign **Form 13615**, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs.* All Forms 13615 must be certified (signed and dated) by the coordinator, sponsoring partner, instructor, or IRS contact, verifying the volunteer has completed the required Volunteer Standards of Conduct Training, including passing the test. The coordinator must also confirm the volunteer's identity, name and address using government-issued photo identification, and confirm they have a signed and dated Form 13615. This process must be completed before any volunteer is allowed to begin work at a VITA/TCE site.
- Volunteer Coordinators/Administrators must ensure that all IRS-tax law certified volunteer assistors/ preparers and quality reviewers are assigned tax returns within their certification and within scope of the VITA/TCE Programs. Volunteers preparing tax returns above their level of certification may not be protected from personal liability for their work under federal law.
- Volunteer Coordinators/Administrators must also review and discuss Volunteer Tax Alerts (VTA), Quality Site Requirement Alerts (QSRA), and technical updates with all volunteers during the filing season. As a practice a daily briefing should be held to share information impacting site operations with volunteers working at the site.

As a grant recipient, you are responsible for recruiting, developing, and managing a network of volunteers to accomplish your program objectives and goals. At a minimum, volunteers must be trained to serve as site coordinators, screeners (those that answer tax law questions), and tax return preparers and to conduct quality reviews of returns prepared by volunteer return preparers.

The IRS SPEC Territory Manager is the point of contact for specific information and training support. Their contact information will be provided to you when your organization is accepted into the TCE Program. The IRS will provide train-the-trainer sessions for the TCE grant recipients. The grant recipients will then be responsible for training the volunteers participating in the program.

2. Volunteer Training, Testing, and Certification

All volunteers (coordinators, IRS tax law-certified volunteer preparers, designated or peer-to-peer quality reviewers, greeters, client facilitators, interpreters, etc.) are required to annually complete and pass the Volunteer Standards of Conduct (VSC) certification test. In addition, volunteers must certify adherence to the VSC by signing and dating **Form 13615**, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs*, prior to working at a site. By signing and dating Form 13615, all volunteers are agreeing to the requirement to follow the Volunteer Standards of Conduct.

Volunteers who assign tax returns to preparers or quality reviewers, answer tax law questions, instruct tax law classes, prepare or correct tax returns or conduct quality reviews of completed tax returns must be certified in tax law and Intake/Interview and Quality Review. All VITA/TCE instructors must be certified at the Advanced level or higher (based on the level of tax topics they teach). All Quality Reviewers must be certified at the Basic level or higher (including the specialty levels) based on the complexity of the tax returns they review. SPEC encourages the Quality Reviewer to be the most experienced person in tax law application.

Site Coordinators must certify annually by taking Site Coordinator training, and passing the Site Coordinator Test. The passing score is 80% or higher. Tax law certification is required for site coordinators who prepare returns, correct rejects, conduct quality review or provide tax law assistance. Certification level is based on the complexity of the return prepared.

Volunteer training and certification is a critical component of the program. During the training process volunteers learn screening and interviewing techniques, gain an understanding of tax law and how it applies in each taxpayer's situation and the ability to use the tools available to prepare and file accurate tax returns.

Management of Volunteers

All volunteers must register and certify via *Link & Learn Taxes*. *Link & Learn Taxes* is self-paced e-learning for the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program. This training will instruct volunteers in the VITA/TCE return preparation process and tax law covered in the VITA/TCE program.

VITA/TCE Courses and Specialty Certifications

Each course is summarized below.

- **Volunteer Standards of Conduct:** All new and returning volunteers must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass the VSC certification test.
- **Intake/Interview and Quality Review:** All new and returning volunteer instructors, preparers, coordinators and quality reviewers are required to take **Publication 5101**, *VITA/TCE Intake/Interview and Quality Review Training,* and **pass** the certification test. Volunteer greeters, screeners and client facilitators who assign tax returns to preparers or assist taxpayers with completing Form 13614-C, Intake/Interview and Quality Review Sheet, must also take this training and certify.
- **Basic:** This course covers the completion of wage-earner type returns including wages, interest, Social Security income, and some adjustments and credits. Volunteers serving as return preparers and quality reviewers must certify in this course at a minimum.
- **Advanced:** This course covers the completion of the full scope of returns prepared by the volunteer tax return preparation programs including capital gains and losses and more complex pension issues. This standalone course requires no tax law prerequisites. All VITA/TCE tax law instructors must certify in this course at a minimum.
- **Over-The-Phone Interpreter (OPI):** To receive an OPI PIN for a site, volunteers must pass the OPI test in LLT.
- **Military:** This course covers domestic military topics. It requires certification in Advanced as a prerequisite. Military representatives or instructors who go overseas to help or teach must certify in both Military and International courses.
- **International:** This course covers the completion of returns for taxpayers, both military and non-military, living outside the United States and includes the foreign earned income exclusion and foreign tax credit. It requires certification in Advanced as a prerequisite.
- **Puerto Rico:** This course covers topics for U.S. citizens /bona fide residents of Puerto Rico who must file a U.S. federal income tax return. It requires certification in Basic or Advanced as a prerequisite.
- **Foreign Student and Scholar:** Volunteer tax return preparers who help foreign/international students and scholars in preparing their returns use this course. It covers determination of residency status and application of tax treaties in addition to other federal tax issues commonly faced by foreign nationals. This course requires no prerequisites.
- **Federal Tax Law Update Test for Circular 230 Professionals:** This course certifies VITA/TCE volunteers with the professional designation of attorney, Certified Public Accountant and Enrolled Agent, on new provisions and tax law changes. Volunteers with the Federal Tax Law Update Test for Circular 230 Professionals certification can prepare, or quality review all returns within the scope of the VITA/TCE Program. Volunteers may choose the Federal Tax Law Update Test for Circular 230 Professionals test or the traditional certification path. SPEC partners may have other certification requirements;

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

Site Management

As a grant recipient, you are responsible for selecting, establishing, and managing tax assistance sites. The primary considerations 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, applicable civil rights laws, as well as taking corrective action with volunteers who do not comply; advise all volunteers that services are to be provided FREE OF CHARGE..

Completed by all Volunteers - due prior to site opening

Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs*, is a form that ALL volunteers (tax law certified and tax law non-certified) sign as a participant in the TCE program agreeing to the established standards of conduct. The partner's approving official must also certify (sign and date) Form 13615. This confirms that the partner's approving official has verified the volunteer's identity, name, and address, using government-issued photo identification. The partner must also confirm the volunteer has passed the required IRS training certification test(s), and the volunteer has signed and dated Form 13615. This approving official can be the coordinator, sponsoring partner official, instructor, or IRS contact. as appoint Form 13615 must be signed by all volunteers regardless of the certification requirement before assisting at a site.

Partners are no longer required to maintain Forms 13615 once the volunteer and partner have: Signed the completed agreement; Accurately transferred all required data to the current **Form 13206**, *Volunteer Assistance Summary Report,* or partner created listing (containing the same information); and forward the Form 13206, or partner created listing, to the Territory office.

Partners can choose to give Forms 13615 back to their volunteers. However, if volunteers are requesting Continuing Education (CE) Credits, the form must be completed and forwarded to the SPEC Territory as described in CE Credits Requirements.

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.* A partner created list containing the same information is also acceptable. Site coordinators **have a responsibility to complete and send a list of any volunteers to their local IRS SPEC Territory offices by February 3rd but no later than February 15th. A new report must continue to be submitted on the 3rd of each month to show new volunteers not previously reported**. The actual certifications can be maintained at the site or partner level. Form 13206 lists volunteers who have taken the training and received certification, and each volunteer's certification level. The Form 13206 or Partner created listing should include volunteer names, position, and level of certification. It must also indicate that each volunteer has completed the VSC certification and signed the Form 13615 agreeing to adhere to the VSC. It must also include a statement certifying that all volunteers have signed Form 13615, all volunteer identities, names and addresses, were validated using government-issued photo ID, volunteer certification was verified, and all Forms 13615 were signed and dated by the partner's approving official. The partner's approving official, as designated by the partner, may be the coordinator, sponsoring partner, instructor, or IRS contact.

For the most current information on volunteer training, testing and certifications, please also refer to:

- **Publication 5683,** *VITA/TCE Handbook for Partners and Site Coordinators*

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 the 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 15

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 15th. **Form 13715**, *Volunteer Site Information Sheet,* can be used for this purpose. Form 13715 can be found on **www.irs.gov**. TCE grant recipients should provide this list immediately to the IRS SPEC Territory Office and throughout the filing season when revisions have been made to the site addresses and hours/days of assistance. The grant recipient is responsible for establishing a quality control process to regularly monitor the validity of their site information to ensure accurate information is reflected. The IRS toll-free telephone assistors 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 what type of services are offered at the site (for example; electronic filing, site prepares prior year returns, languages offered). Again, any changes to this information should be reported to the IRS SPEC Territory Office immediately.

2. Site Supplies

Forms and publications may be ordered via Form 2333V, *Volunteer Order Form*, which is available from the local IRS SPEC Territory Manager.

- Standard supplies needed may include, but are 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. **Standard supplies cannot be ordered using Form 2333V**.
- **Publication 5683,** *VITA/TCE Handbook for Partners and Site Coordinators*, includes information related to major program components, hyperlinks to forms and publications you may need and a description of their use.

3. Site Records

As a grant recipient 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 grant recipient. 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 Report,* 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 Semi-Annual/Annual Report Requirements section for more information on these reports.

Publication 5683, *VITA/TCE Handbook for Partners and Site Coordinators* 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 grant recipient organizations electronically file all eligible returns. It is a goal for the TCE program that grant recipients electronically file at least sixty five percent of all returns completed 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.

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 grant recipients 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. Three products are available – desktop, online and self-preparation.

Desktop software orders can only be placed for sites with connectivity issues. Only sites with connectivity issues (e.g., rural areas with unreliable Wi-Fi and cell coverage) will be allowed to order TY2024 and beyond Desktop product.

Advantages of this product include:

- No installation on individual computers – Program maintained on the software provider's server. Desktop users must install software on their own computers.
- No updates required – Program is updated by the software provider. Desktop users must download and update all computers. Failure to timely install updates may result in the rejection of returns.
- No need to backup and restore returns to a central computer for transmission – Data is already at the software provider's server. Desktop users must download and restore returns to their central computer designated for transmission since only one computer per site may transmit returns.
- Remote access to troubleshoot problems – The software provider is able to access users' computers remotely to assist in resolving problems. This remote access allows them to see what the user sees. This connectivity is not available in the desktop version.
- Improved security
  - No data stored on individual computers. Data is securely stored at the software provider's secured facility. Desktop users store data on individual computers.
  - The software provider uses software to reduce threat of hackers and detect intrusion attempts. Desktop users don't always have this additional layer of protection.
- Access from any computer with proper identification and broadband Internet - Product is immediately available for use. Desktop product must be 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*, and **Publication 3112**, *IRS e-file Application and Participation*. These documents can be found on IRS' website **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** and type in "e-services" in the key word search field. To assist in completing the online application for an EFIN contact your local SPEC Relationship Manager. 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.

b) License Agreement
The license agreement between IRS and the software provider 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 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 - Desktop users may only use one computer for transmission. Note: Grant funds can be used to pay for Internet connectivity costs.
- 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.

c) Facilitated Self Assistance Model

Traditionally TCE provides return preparation services one-on-one to those that visit the site. SPEC has an additional model where sites offered expanded services using computer kiosks. Research shows that access to computers and fast Internet connections are barriers to taxpayers filing their own returns and indicate that an estimated 16 million additional taxpayers would use free help if it were readily available.

TCE sites offer a tremendous opportunity to fill the gap. Sites can assist more taxpayers by helping them prepare and file their own returns. Sites provide computers and Internet along with a certified volunteer to answer questions as taxpayers prepare their own returns. Software is available through the Free File Alliance and other software providers for federal and state return preparation. Incorporation of the model into existing services benefits both the sites and the taxpayers.

Tax Site Benefits	Taxpayer Benefits
• Prepare and e-file more tax returns	• Access to online tax software
• Allows sites to more fully leverage their volunteers	• Assistance from volunteers as needed
• Target taxpayers who need one-on-one help	• Increased knowledge of how tax laws impact individual returns
• Reduce lines at peak times	• Reduced wait time for tax preparation
• Increase options for taxpayers	• Expanded free tax help options
• Receive credit for returns filed	• Builds confidence to file without assistance

Funds from the TCE Grant can be used to support this model as long as these conditions are met.

- Taxpayer prepares and electronically files his or her own return;
- Certified volunteer is present to assist if questions arise;
- Software used is available free of charge for use in preparing federal and state returns;
- Computers and Internet connection provided at the site;
- Software allows capture of Site Identification Number; and
- Site operations do not commingle returns prepared using the traditional TCE model with the computer kiosk TCE model.

Consider adding this to your portfolio of services for the filing season.

5. Quality Site 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. Volunteer 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). 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:

- **QSR - 1 – Certification.** New volunteers must take the Volunteer Standards of Conduct (VSC) Training. SPEC encourages returning volunteers to review the VSC training as a refresher. Annually, all TCE volunteers must pass the VSC certification test with a score of 80% or higher prior to working at a site. The training and certification test are available on Link & Learn Taxes and in **Publication 4961**, *VITA/TCE Volunteer Standards of Conduct - Ethics Training*.

  All new and returning volunteer instructors, preparers, coordinators, and quality reviewers must review **Publication 5101**, *VITA/TCE Intake/Interview and Quality Review Training*. Annually, all volunteer instructors, preparers, coordinators, and quality reviewers must pass the Intake/Interview and Quality Review certification test. Volunteer greeters, screeners and client facilitators who assign tax returns to preparers or assist taxpayers with completing Form 13614-C, Intake/Interview and Quality Review Sheet, must also take this training and certify.

  Volunteers who answer tax law questions, instruct tax law classes, prepare, or correct tax returns, and/or conduct quality reviews of completed tax returns must certify in tax law prior to conducting tax law related tasks. Tax law certification is an annual requirement. Volunteers who do not help with tax law related issues (for example, greeters, receptionists, equipment coordinators, etc.) are not required to certify in tax law but must still complete the VSC certification test.

  All coordinators and alternate coordinators must review **Publication 5088**, *VITA/TCE Site Coordinator Training*. Site coordinator training is an annual requirement. All coordinators and alternate coordinators must pass the Site Coordinator Test certification with a score of 80% or higher prior to performing any site coordinator duties.

  Volunteers may complete their training by classroom, self-study, or Link & Learn Taxes. Refer to **Publication 5683,** *VITA/TCE Handbook for Partners and Site Coordinators*, for a complete illustration of the certification process.

  AARP Foundation Tax-Aide uses the information from SPEC's training materials to create their own training materials for both Site Coordinator training and Intake/Interview and Quality Review Training. They provide all required training for volunteers who instruct, prepare and quality review tax returns. In addition to being covered during their face-to-face training sessions, all volunteers receive appropriate training materials by email and are asked to review those materials again prior to reporting to their sites.

- **QSR - 2 – Intake/Interview and Quality Review Process.** All sites must use **Form 13614-C**, *Intake/Interview and Quality Review Sheet*, for every tax return prepared by an IRS tax law certified volunteer. Form 13614-C guides the IRS-tax law certified volunteer preparer through the interview with the taxpayer and allows them to gather all necessary information for correct return preparation. The volunteer quality reviewer uses the completed tax return, the taxpayer's supporting documentation and the completed Form 13614-C, to verify the tax return is free from error. Volunteers must also verify that

the tax return is within the scope of the VITA/TCE Programs and the volunteer's certification level. If the return is out-of-scope for VITA/TCE, the return cannot be prepared by a volunteer at the VITA/TCE site. The taxpayer may need to obtain the assistance of a professional preparer. Volunteers should avoid referring taxpayers to any particular paid preparer.

Quality Review – Every site should ensure that a complete quality review process is used to confirm that tax law was correctly applied, and the tax return is free from error, based on the taxpayer interview and the available supporting documents. The quality reviewers should be experienced IRS tax law-certified volunteers. TCE sites conduct reviews by a designated reviewer or a peer-to-peer reviewer, as self-review is not an approved method.

- **QSR - 3 – Confirming Photo Identification and Taxpayer Identification Numbers (TIN).** Coordinators must have a process in place to confirm taxpayers' identities and Taxpayer Identification Numbers (TIN). All volunteers must follow verification procedures prior to tax return preparation and before a taxpayer signs a TCE prepared tax return and receives a copy of the return. This process must include using acceptable documents to confirm taxpayers' identities and TIN by reviewing:
  - Photo identification (ID) for taxpayer (and spouse, if married filing jointly) and
  - Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN) for everyone listed on the tax return
- **QSR - 4 – Reference Materials.** All sites must have, in paper or electronic form, the following reference materials available for use by IRS-certified volunteers:
  - **Publication 17**, *Your Federal Income Tax (for Individuals)*
  - **Publication 4012**, *VITA/TCE Volunteer Resource Guide*
  - **Publication 4299**, *Privacy, Confidentiality, and Civil Rights – A Public Trust*
  - **Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) or CyberTax Alerts issued by Tax-Aide**

  Publications 17, 4012, and 4299 are available for download on IRS.gov, or by opening the VITA/TCE Publications and User Guides option on the navigation bar when signed into TaxSlayer. VTA and QSRA are available on the Site Coordinator Corner on IRS.gov. CyberTax Alerts are available on the AARP Foundation Tax-Aide website.
- **QSR - 5 – Volunteer Agreement.** Annually all volunteers (coordinators, return preparers, quality reviewers, greeters, screeners, client facilitators, etc.) must complete the Volunteer Standards of Conduct (VSC) certification. This includes signing and dating **Form 13615**, *Volunteer Standards of Conduct Agreement –VITA/TCE Programs*, agreeing to follow the VSC.

  The partner's approving official must also certify Form 13615 (sign and date). This confirms that the partner's approving official has verified the volunteer's identity, name and address, the volunteer has completed the required IRS training certification test(s), and the volunteer has signed and dated Form 13615. The approving official must validate volunteers' identities using government-issued photo identification (ID), when reviewing and signing Forms 13615.
- **QSR - 6 – Timely Filing**, All coordinators must have a process in place to ensure every tax return is timely electronically filed or delivered to the taxpayer. For e-filed tax returns, **Form 8879**, *IRS e-file Signature Authorization*, is required to be signed by the taxpayer (and spouce if married filing jointly), which gives the site permission to e-file their tax return. Actions required to guarantee tax returns are filed timely include:
  - Ensuring that tax returns are submitted to IRS within three calendar days after the site has all necessary information to e-file the tax return.
  - Retrieving acknowledgements timely (preferably within 48 hours of transmission).
  - Promptly working rejects that can be corrected by the IRS tax law certified volunteer.
  - Timely notifying taxpayers (attempted within 24 hours) if rejects cannot be corrected.

  - For filing paper returns, providing the taxpayer with a completed tax return along with the correct mailing address for the processing center for paper tax returns.
  - Promptly notifying taxpayers if any other problems are identified with tax return processing.

- **QSR - 7 – Civil Rights.** As advised by our Program Support area -- **QSR #7. Civil rights** isn't a prohibited word, but the references have been pulled for review -- pending.
- **QSR - 8 – Correct Site Identification Number (SIDN).** It is critical that the correct Site Identification Number (SIDN) is included on **ALL** returns prepared by VITA/TCE sites. E-file administrators set tax software defaults to ensure the correct SIDN automatically appears on each tax return.
- **QSR - 9 – Correct Electronic Filing Identification Number (EFIN).** The correct Electronic Filing Identification Number (EFIN) is required to be used on every tax return prepared. All applicants must use the online IRS e-file application process located in E-Services to apply for an EFIN or update an application. A separate EFIN is required for each physical location. E-file administrators set the tax software defaults to ensure the correct EFIN automatically appears on Form 8879, IRS e-file Authorization.

  QSR - 10 – Security. Sites must follow all security, privacy, and confidentiality guidelines as outlined in **Publication 4299**, *Title change for Pub. 4299?*. A copy (paper or electronic) of this publication must be available at every site and used when referring to security, privacy, confidentiality, and civil rights issues. Publication 4299 is the resource document for providing guidance on securing and protecting personally identifiable information (PII) shared by taxpayers, volunteers, and partners.

  All coordinators must have security procedures in place as described in Publication 4299 for the following processes:

  - Preparing an annual security plan to safeguard taxpayer data. (Sites can use **Form 15272**, *VITA/TCE Security Plan*, or a similar document that captures the same information.)
  - Protecting all computers with passwords.
  - Using a hard-wired internet connection or encrypted and password-protected all wireless internet connections.
  - Securing computers, printers, and all equipment after site operating hours.
  - Safeguarding personally identifiable information (PII) at the site by safely storing and/or properly disposing of the information.
  - Securing IRC Section 7126 consent notices as required.
  - Limiting volunteer access privileges to the tax software based on assigned roles.
  - Restricting volunteer access to the tax software after operating hours.
  - Deactivating usernames in the tax software when volunteers quit, resign, or are no longer working at the site.

  To help prevent identity theft at TCE sites, IRS-certified volunteers must identify themselves to the taxpayers they assist. Volunteers at in-person sites must wear or display name identification, including work identification badges, IRS name badges, and Tax-Aide name badges. At a minimum, this identification must include the full first name and first letter of the volunteer's last name. *Form 14509,* VITA/TCE *Volunteer ID Insert,* is an optional product developed for volunteers to display their names and can be obtained by contacting the territory office. Virtual sites can use electronic means to provide the volunteer's name to the taxpayers.

Where to locate information

The Quality Site Requirements can be found in the following locations:

- **Publication 5683,** *VITA/TCE Handbook for Partners and Site Coordinators*
- **Publication 5166**, *VITA/TCE Volunteer Quality Site Requirements*
- **www.irs.gov** - Key word search: Quality Site Requirements

6. Publicity

You are responsible for developing a publicity plan for publicizing your TCE Program and site information but also to recruit volunteers for your program. It should publicize the TCE Program and ensure that the targeted audience is emphasized as the elderly (taxpayers age 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 of older. See **Publication 5683,** *VITA/TCE Handbook for Partners and Site Coordinators,* for more information on publicity and marketing; including draft copies of news releases that you can utilize for recruiting volunteers or advertising site availability. Publication 5683 can be found on **www.irs.gov**.

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), Taxpayer Services Division, and the responsible official for the grant recipient organization, a request will be sent to the **Department of Health and Human Services**, Payment Management Services to establish electronic access to funds. This process generally takes 3-4 weeks.

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

i. you receive less than $250,000.00 in federal awards per year; or

ii. the best reasonably available interest-bearing account would not be expected to earn interest in excess of $500.00 per year on federal cash balances; or

iii. the depository would require an average or minimum balance so high that an interest-bearing account would not be feasible, given the grant recipient's expected federal and nonfederal cash resources.

a. You may retain up to $500 in interest earned each year for administrative expense. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System (PMS).

b. Any changes to the above procedures must be approved in writing by the IRS Grant Program Office.

c. 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*.

d. Unexpended grant amounts must be returned to the Internal Revenue Service. (Refer to **Publication 4883**, *Grant Programs Resource Guide,* for more information). Improper expenditure of grant funds will result in a debt to the federal government and the federal government is generally obligated to charge interest on any amount not repaid timely. *See 31 CFR 901.9.*

e. During the grant cycle, 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. 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. Changes to the budget activities between categories may be made without pre-approval when a change is 10% or less of the total award. Approval of changes greater than 10% must be requested in advance in writing and approval received before the change may be made. The maximum award amount does not change.

f. 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 grant recipient finds it necessary to withdraw from the TCE Program, the grant recipient organization must return any unexpended monies to 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 grant recipient's overhead according to guidelines stated in the Cooperative Agreement. Indirect cost expenditures are not allowable.

Grant funds may be 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 grant recipient 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.

Reimbursements may be made to volunteers for actual expenses incurred or stipends provided to volunteers. Either method is permitted and both stipends and actual reimbursements can be used by a

grant recipient simultaneously as long as records are kept on both and the total is reported. Please note: Stipends must be designated on the expected out-of-pocket expenses, rather than the time engaged in volunteer service.

In order for stipends to be an allowable expense, the grant recipient must have a written stipend policy in place and must provide the stipends in accordance with this policy. While a grant recipient may provide both stipends and reimbursements for actual expenses, the grant recipient may not provide both a reimbursement of actual costs and a stipend in lieu of reimbursement for the same expense. For example, if a volunteer receives a stipend to cover the estimated costs of traveling to the site, the volunteer may not also receive reimbursement for the actual cost incurred traveling to the site.

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 efile services, rent, utilities, and custodial services when necessary; and costs for interpreter services. Organizations may include the cost of food provided for volunteers at TCE sites. It is an allowable expense as long as the purchase meets all OMB established criteria (necessary, reasonable, allocable, and allowable). It must be incurred solely in support of the program. Total expenses for food may not exceed $500 per grant year. Purchase of food for customers is not allowed because it is not in support of the program. A reasonable proposal that includes this expense considers the number of volunteers, days and hours the site operates, length of the site session and type of foods provided. The cost of foods purchased in conjunction with an event considered entertainment or social activity is not allowable. Projected budget for food needs to be included within the Proposed Budget Plan and under “Other” within the **Form 8653**, *TCE Program Application Plan*.

Grant Recipients may use grant funds to purchase computer equipment (for example, computers and printers) for electronic filing purposes with a unit cost not to exceed $1,000. Note: If the grant recipient organization is not accepted into the TCE program for future awards please refer to 2 CFR 200.312 and 200.313 for guidance on the disposition of property purchased using federal funds.

Such allowable expenses included are in the following table:

Allowable Expenses	Unallowable Expense
Salaries, wages, and benefits of clerical, administrative or technical personnel are allowable only for direct, reasonable and prudent expenses incurred as part of the grant recipient’s overhead.	Costs associated with the preparation of TCE program application package
Volunteer reimbursement expenses are allowable for out-of-pocket costs in support of the TCE Program; such as mileage, parking, or light lunch for providing service at a site.	Car repairs, car insurance, dry cleaning or other personal (non-TCE) expenses
Office or site supplies	Tax preparation 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 the grant recipient organizations executives, administrators or other positions not allowable through TCE Program

Allowable Expenses	Unallowable Expense
Miscellaneous services such as printing, postage, insurance, or courier charges for delivering required documents and reports to the IRS in connection with the TCE grant	Supplies not needed for TCE program execution
Audit services when required by 2 CFR Part 200	Purchase, construction, repair, or rehabilitation of any building or any portion thereof

Management of Funds

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	Entertainment costs
Publicity and training directly related to the TCE program	Costs for installation of a "toll-free," "800" number
Travel Costs incurred for attending meetings or an orientation with IRS Territory Office	Any costs for hotel accommodations over the Federal government per diem rate for a particular location or when a grant recipient conducts the meeting(s)
Cost of interpreter services for assisting hearing impaired taxpayer (if applicable)	Costs associated for items or services that fall outside of the grant cycle (before October 1st)
Items to recognize volunteers for their contributions to the TCE Program that do not exceed $10.00 per volunteer. Recognition items 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 (see **www.irs.gov** to access form).	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, encryption software, internet connectivity, and external media for backup of data.	Child care
Cost of food and beverages provided to volunteers at TCE sites as long as the purchase is necessary, reasonable, allocable and allowable; the purchase is incurred solely in support of program; and the total expenses for food and beverages do not exceed $500 per grant year.	Purchase of food or beverages for customers or in conjunction with an event considered to be entertainment or social activity.

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. The TCE Grant is a one year grant covering the period October 1 through September 30; however, some applicants may forego certain aspects of the application process if they have previously been awarded a multi-year award.

Multi-Year Grant

Application for Multi-Year Award

Applicants that received a TCE Grant award previously may indicate interest in receiving a multi-year award for up to three years during the application process. All components of the application are required during the request year.

1. **Eligibility Requirements:** In order to be eligible for a multi-year award, the applicant must be in good standing based on the grant program records. In general, a prior year grant recipient is considered to be in good standing if:
   a. No significant concerns were raised in prior years during territory office assistance visits, financial reviews, TIGTA reviews, or Grant Program Office administrative reviews in the following areas:
      ii. Accounting and recordkeeping practices
      iii. Accuracy and quality of returns
      iv. Volunteer training
   b. Applicant successfully met its program plan and return production goals as agreed upon in the most recent grant cycle.
   c. Applicant demonstrates its ability to grow and sustain its program in the areas of returns prepared, e-file percentage, and volunteer resources.
2. **Application Requirements:** Interest in a multi-year award should be indicated in three areas within the application package:
   a. Check the multi-year box on the **Form 14204**, *TCE Application Checklist and Contact Sheet*;
   b. Provide information within the proposed program plan (item 10) on the organization's growth plans (for 3 years) for increasing assistance provided in the elderly community; and
   c. Project your organization's budget plan (item 16) that is anticipated during Years 2 and 3 of the multi-year award cycle so more elderly taxpayers receive assistance.
3. **Award Determination:** Eligible applicants that apply for a multi-year award and score 80% (80) or better during the technical evaluation will be considered for this award opportunity. Multi-year grant recipients are selected at the discretion of the IRS. IRS reserves the right to impose a limit on the number of multi-year grant awards and funds awarded to recipients.
   The **Form 9661**, *Cooperative Agreement*, will indicate whether the award is a multi-year award. Two sections confirm award:
   – Multi-Year Award section will state "Yes" if the applicant was granted this status.
   – Multi-Year Period section will state "1" to indicate that the recipient is in the first year of a three year award period.

Continuation of Multi-Year Award

Applicants that received a multi-year award and the multi-year period section of the most recent cooperative agreement shows either period "1" or "2" may forego certain aspects of the grant application process. Follow the guidance outlined below for the abbreviated application process. If the multi-year period section shows period "3," the applicant will need to reapply for multi-year consideration.

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

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

Application Components Required for Continuation of Multi-Year Award	Required

Multi-Year Grant

1. Application for Federal Assistance, SF 424, block 2 showing "Continuation"	Yes
2. Confirmation of Non-Profit Eligibility	No
3. Background Narrative	No
4. Program Plan/Budget Plan Narrative*	No
5. Budget Information - Form 8653, *Tax Counseling for the Elderly Program Application Plan*	Yes
6. Form 14204, *TCE Program Application Checklist and Contact Sheet*	Yes
7. Civil Right Narrative	Yes
8. Form 14335, *Contact Information for VITA and TCE Grant Programs*	Yes
9. Disclosure of Lobbying Activities, SF LLL – This is only required if the applicant must disclose lobbying activities pursuant to 31 USC 1352.	No

* If you need to communicate changes from the previous year's submission, you may utilize narrative format and submit it under the title: "Changes to Program Plan/Budget Plan Narrative". Note: All multi-year applications must include a current civil rights narrative with each application.

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

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

Completion and Submission of TCE Grant Application

Where and When to File

Applications must be submitted electronically through Grants.gov. Grants.gov provides additional assurance that required entries are not left blank on the standard forms and provides receipt acknowledgement when the application is downloaded by the IRS.

1. Submission

To submit an application, go to **www.Grants.gov** to apply through the Federal Grants website and search Tax Counseling for the Elderly. The application period is from May 1 through May 31st. Applications must be filed by 11:59 p.m. eastern time on May 31. For assistance or support with Grants.gov call 800-518-4726 or email **support@grants.gov**. Please review the Using Grants.gov – Application Submission and Receipt Procedures (found in Appendix B - Exhibit 5) for additional information and step-by-step instructions in filing your application using the Grants.gov system.

2. Application Assembly

It is very important that the TCE Program application be assembled correctly and that it is submitted complete. Take the time to review the entire application package carefully to ensure all necessary information is provided. Be sure to complete the **Form 14204**, *TCE Program Application Checklist and Contact Sheet* (included in Appendix B), and review the checklist below to ensure you have all information present within your application. An improperly assembled or incomplete application may result in rejection of the application. If items are missing from the application, the Grant Program Office allows two business days for providing the information ONLY if the applicant appears to have made a good faith effort in submitting the application. Requests for additional information is only made once. Applications that are missing numerous documents or content are not considered nor the applicant contacted for the additional documents.

Technical ranking occurs simultaneously with the Grant Program Office (GPO) evaluation. Any missing information identified by the GPO during its evaluation may or may not be considered by technical evaluators. It is the responsibility of the applicant to ensure all information is submitted. Incomplete applications meeting basic eligibility will be scored based on the information available at time of review. Therefore, it is extremely important that the submission is complete.

Completion and Submission of TCE Grant Application

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

a) Checklist

1. **Form 14204**, *TCE Program Application Checklist and Contact Sheet* (See Appendix B).
2. Background Narrative (Double spaced - prepared according to instructions).
3. A copy of the determination letter issued by the Internal Revenue Service recognizing your organization as tax-exempt under Section 501 of the Internal Revenue Code. Note: If your organization is included as a subordinate in group exemption ruling, include the current official subordinate listing approved by the central organization. Also, you do not need to submit a determination letter if the agency or organization is a federally recognized Indian tribal government.
4. If your organization is not required to file a federal information return or tax return, please submit a statement on your letterhead explaining why you are not required to file.
5. Proposed Program/Budget Plan (Double-spaced - prepared according to the instructions).
6. **Form 8653**, *TCE Program Application Plan*. (See Appendix B for blank & sample Form 8653).
7. Standard Form 424 (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 #11, is 21.006 for TCE and all applicants must check “I Agree” in block 21 of the form certifying to all assurances and certifications provided in the Assurances and Certifications section of this publication.
8. Civil Rights Narrative (Prepared according to instructions)
9. **Form 14335**, *Contact Information for VITA and TCE Grant Programs* (prepared according to instructions). Please make certain that the person listed as the tax matters contact on the Form 14335 be a person authorized to receive the return information of the applicant.
10. Standard Form LLL, *Disclosure of Lobbying Activities* - if required (See Appendix A).

b) Signatures

All documents requiring a signature must contain either an electronic signature or scanned copy of the original signature.

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 grant recipient finds it necessary to withdraw from the TCE Program, the grant recipient organization 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.

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. Make sure to provide details to demonstrate how much experience you have in coordinating volunteer programs and including but not limited to type and duration of service, target groups, and geographic areas covered.
2. Describe your experience in delivering services to the elderly. Make sure to provide details to demonstrate the experience you have, how much, and what the services are in delivering

services to the elderly including, but not limited to type of services provided, number of elderly reached, and geographic areas 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 experience 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. Other than the management staff listed under question 4 above please provide information including the qualifications and experience of other key roles that are involved with the TCE Program.
6. 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.
7. Describe your organization's past federal income 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 12 (within program plan) and Question 20 (within budget plan) should ONLY be completed by those applying for the multi-year grant. You must meet the criteria to apply. See Multi-Year Grant section for more information.

Program Plan

1. Describe your overall plans to implement this program and the steps that will be taken to ensure compliance with its rules and administrative guidelines. Describe what type of services will be provided for the elderly at the sites (e.g. e-file, other languages) - Be specific. Detail how the site locations were chosen (e.g. using demographic data and cite source).
2. Does your organization plan to have a secondary target audience (e.g., low-income), offering assistance in different languages, hearing impaired services, etc other than the elderly referenced under question 1? This is allowable under the grant as long as the elderly are the primary focus of your program). Please provide details of your planned secondary audience, if any. For example; offer of assistance in a different language, hearing-impaired services; or low-income.
3. Describe in detail your organization's plan to accommodate for persons with disabilities at your site locations.
4. Describe the methods and resources that will be used to recruit volunteer assistors/quality reviewers, instructors, and coordinators. Describe your organizations volunteer retention plan for maintaining volunteers from year-to-year.
5. Describe plans to provide training for the volunteers. Include the length of the training, the audience and the level of each training class - basic, intermediate, advanced, etc. 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 grant recipient to train their own volunteers.

6. Describe in detail your publicity plan for publicizing your TCE Program and site information and how your organization plans to recruit volunteers for your program. How will the elderly be targeted?
7. 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 Site Requirements section).
8. Detail the steps that will be taken to ensure taxpayer privacy and to maintain the confidentiality of tax returns. (Please refer to Quality Site Requirements section).
9. Identify the geographic distribution of assistance and electronic filing 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 though April 15, and how many sites will be operated on a regular basis. Include any service that is planned for special populations, for example, 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.
10. 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.
11. Describe what process is used to ensure the sites will be located within large elderly populations and how the sites will be easily accessible for elderly taxpayers.
12. **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

13. 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, should be estimated based on expected out-of-pocket expenses, and should be provided in accordance with a written stipend policy. **Stipends may not be based on the time the volunteer is expected to be engaged in volunteer service**. Note: Either method is permitted and both stipends and actual reimbursements can be used by a grant recipient simultaneously as long as records are kept on both a stipend and a reimbursement are not provided for the same expense(s), and the total is placed under lines 1-3 of **Form 8653**, *TCE Program Application Plan*.
14. Describe the forms and vouchers you plan to use to record volunteer and other expenses; describe your accounting operations; and describe your plans for audits and controls.
15. 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.

16. Itemize and explain your anticipated program costs for all administrative expenses, including estimated costs for the volunteer recognition items and any food items being budgeted for the volunteers at the site. These costs cannot be more than 30% of the estimated program cost or line 15 of the Form 8653. Administrative costs should not include the cost of a trip(s) to the IRS Office.
17. 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. 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 "supersaver" 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.
18. State whether your organization has received federal funding in the last five years? If yes, continue to answer the following questions. If no, continue to question 17.
    a. In any of the last five years, did your organization expend $1,000,000 or more in federal funds in any single year? If yes, continue to B. If no, continue to question 17.
    b. Did you have an audit conducted as required by 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards?* If yes, continue to C. If no, explain why one was not conducted and continue to 17.
    c. What were the results of the most recently completed audit?
    d. If any unfavorable findings (significant deficiencies), describe the corrective action planned and the status of implementation.
    e. Is a copy of the audit results available on **https://facweb.census.gov/uploadpdf.aspx**? Provide a copy with the application if it is not available.
19. For organizations answering "No" to question 16 above. Answer the following:
    a. Does your organization complete an annual audit?
    b. What were the results of the most recently completed audit?
    c. If any unfavorable findings were identified by your auditor, describe the corrective actions planned, the status of implementation, and provide a copy of the audit report.
    d. Who in your organization is responsible for your organization's tax matters? Please make sure this information is included on the **Form 14335**, *Contact Information for VITA and TCE Grant Programs,* for tax matters contact.
20. **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.

Selection and Award of TCE Grant Recipients

Through the selection and award decision-making process, the IRS will enter into cooperative agreements with private or public non-profit agencies and organizations. Those selected 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. To qualify, an applicant must be exempt under Section 501

of the Internal Revenue Code or be a federally recognized Indian tribal government. Federal, state, or local governmental agencies or organizations are not eligible.

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 reasonableness of the proposed budget that they are submitting, and the services that are being offered to the elderly.

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.

1. Evaluation Criteria

During the technical evaluation, each application will be awarded points based on the evaluative criteria areas listed below the information contained in the application's background narrative and/or proposed program/budget plan. The criteria below reflects the maximum number of points that may be assigned in that category. Organizations can receive a maximum of 100 points.

a. **Site Experience.** Organization's experience in coordinating volunteer programs and delivering services to the elderly. **(0–13 points)**

b. **Past Performance for Returning Applicant.** (i.e., timeliness and completeness of budget reports, favorable results of financial reviews and successful accomplishment of organization's productivity goals). **(0–2 points)**

c. **Staff Experience. Management Staff,** Key Personnel and other key roles are experienced and have the qualifications needed to oversee the TCE Program. **(0–3 points)**

d. **Partnerships/Collaborations with Community Organizations.** Organization partners/collaborates with community-based organizations and other service providers. **(0–2 points)**

e. **Financial Operations.** Organization detailed Financial and Accounting Operations including procedures for monitoring and evaluating program expenses. **(0–19 points)**

f. **Target Audience (for Age 60 and Over).** Organization's target audience throughout site locations are for providing services to those taxpayers that are age 60 and older. Secondary Focus may be identified if the taxpayers age 60 and older are the primary target focus. **(0–25 points)**

g. **Site Accessibility (Accommodate Persons with Disabilities).** Organization's includes plans to accommodate persons with disabilities at site locations. **(0–5 points)**

h. **Training Plan for Staff/Volunteers.** Detailed training plan in place for staff and volunteers. **(0–3 points)**

i. **Volunteer Recruitment & Retention Plan.** Volunteer Recruitment and Retention Plan in place. **(0–3 points)**

j. **Quality Control/Services.** Organization has quality and return processes in place and a plan to protect taxpayer privacy, security, and confidentiality of taxpayer data. (0–5 points)

k. **Publicity Plan.** Detailed publicity plan for publicizing the TCE Program and recruiting volunteers. **(0–2 points)**

l. **Monitoring Process.** Organization has strategy in place for monitoring work and evaluating program results. **(0–5 points)**

m. **Growth – E-file (for taxpayers 60 and older).** Returning grant recipient's prior year e-file volume will be reviewed and new applicants proposed e-file projections will be utilized. **(0–18 points)**

2. TCE Grant Program Office Evaluation

Concurrently with the technical evaluation, each application will undergo a review by the Grant Program Office. This evaluation includes a thorough review of the entire application and program/budget plan to ensure that the applicant can meet the TCE Program requirements, and that the technical evaluation did not raise any significant concerns.

Evaluation Process

3. Guiding Principle

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

4. Measures of Success

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

Notification of Award Decisions

The TCE Grant Program Office will notify applicants of the acceptance or rejection of their grant application, by email using the email address provided by your organization on **Form 14204**, *TCE Program Application Checklist and Contact Sheet*. 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 or technical content of an application 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 grant recipient.

1. What Happens after I'm Awarded

The IRS will send notification to individual award recipients. Awarded applicants receive a package including the cooperative agreement and other documents for acceptance of the grant. This package is sent to the email address indicated on the **Form 14204**, *TCE Program Application Checklist and Contact Sheet*. The applicant must sign and return the agreement and requested documents. If the actual award amount is different from the requested award amount, the award applicant will need to provide revised documents upon notification of being awarded, e.g., **Form 8653**, *TCE Program Application Plan*. Recipients are cautioned to review all award documents including the terms and conditions specific to the award agreement (either single year/multi-year award) in their entirety prior to signing. The terms and conditions can be found on the **TCE webpage**.

The notification will clearly detail what needs to be revised. Once the documents are signed and returned, you are provided the name, address, telephone number, and email address of the IRS grant officer assigned your file. It may or may not be the individual assigned the application before award. Your organization is assigned a grant officer that will work with you throughout the entire grant period. This is your point of contact for any questions or concerns that you may have.

You are asked to provide revised documents, if applicable, and provide additional documents required to establish your account in the Payment Management System (PMS).

- **Form 9661**, *Cooperative Agreement*, must be signed by an authorized representative with authority to enter into a binding agreement on behalf of the organization.
- Program Plan and Budget Plan narratives may need to be revised based on the award amount if the program performance cannot be accomplished as originally submitted because of a reduction in the requested award amount.
- Financial plan information, such as the Form 8653, when all funds requested are not awarded.
- Contact sheet listing approved individuals we can discuss your application with and your election to share contact information with other grant recipients and non-grant recipients involved in the TCE or VITA programs.

If the Federal government is operating under a Continuing Resolution (CR), TCE grant funding is not available until the IRS receives a final appropriation. An anticipated award amount is provided to the organization in their acceptance email. If the IRS receives less funding in the final appropriation that what anticipated, award amounts may be reduced.

Notification of Award Decisions

2. Publication 4883, Grant Programs Resource Guide

For more information on the requirements of the program after the grant is awarded see **Publication 4883**, *Grant Programs Resource Guide*, which can be downloaded from our TCE website at:**https://www.irs.gov/individuals/irs-vita-and-tce-grants**. This resource guide was developed to provide guidance to recipients of the TCE and/or VITA Grant Programs. The TCE and VITA grant programs are administered by the Grant Program Office within theTaxpayer Services Division, Stakeholder Partnerships, Education, and Communication (SPEC) organization. This resource guide supplements information provided in Publication 1101, *Application Package and Guidelines for Managing a TCE Program*, and **Publication 4671**, *Helping You Help Others VITA Grant Program Overview and Application Instructions*. It should be used as a reference tool for all TCE and VITA grant recipients and by prospective applicants when directed to do so as a resource in understanding the requirements of the two grant programs.

3. What Happens if I'm Not Awarded

The IRS will email a letter explaining that your organization was not awarded a grant and provide general information on why it was not selected. The TCE Program is categorized as a discretionary grant program, therefore 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.

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 period. The Cooperative Agreement expires annually on September 30 unless a the grant recipient organization withdraws from the TCE Program or the IRS terminates the Cooperative Agreement. Cooperative Agreements and its associated terms and conditions within **Publication 5245**, *Tax Counseling for the Elderly (TCE) Terms and Conditions*, include:

1. the roles and responsibilities to be performed by the IRS, and by the grant recipient,
2. the maximum amount of the award available to the grant recipient,
3. the services and return preparation goal to be provided and
4. other requirements as specified in the application package, Publication 1101.

The requirements of Section 163 of the Revenue Act of 1978 shall be considered to be incorporated into all Cooperative Agreements between the IRS and grant recipient organizations. 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 grant recipient withdraws from the TCE Program or if the IRS terminates the grant recipient'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.

Appendix A - Federal Grant Certifications

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

View Burden Statement

OMB Number: 4040-0004
Expiration Date: 11/30/2025

Application for Federal Assistance SF-424

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

* 3. Date Received:	4. Applicant Identifier:

5a. Federal Entity Identifier:	5b. Federal Award Identifier:

State Use Only:

6. Date Received by State:	7. State Application Identifier:

8. APPLICANT INFORMATION:

* a. Legal Name:	
* b. Employer/Taxpayer Identification Number (EIN/TIN):	* c. UEI:

d. Address:

* Street1:	
Street2:	
* City:	
County/Parish:	
* State:	
Province:	
* Country:	USA: UNITED STATES
* Zip / Postal Code:	

e. Organizational Unit:

Department Name:	Division Name:

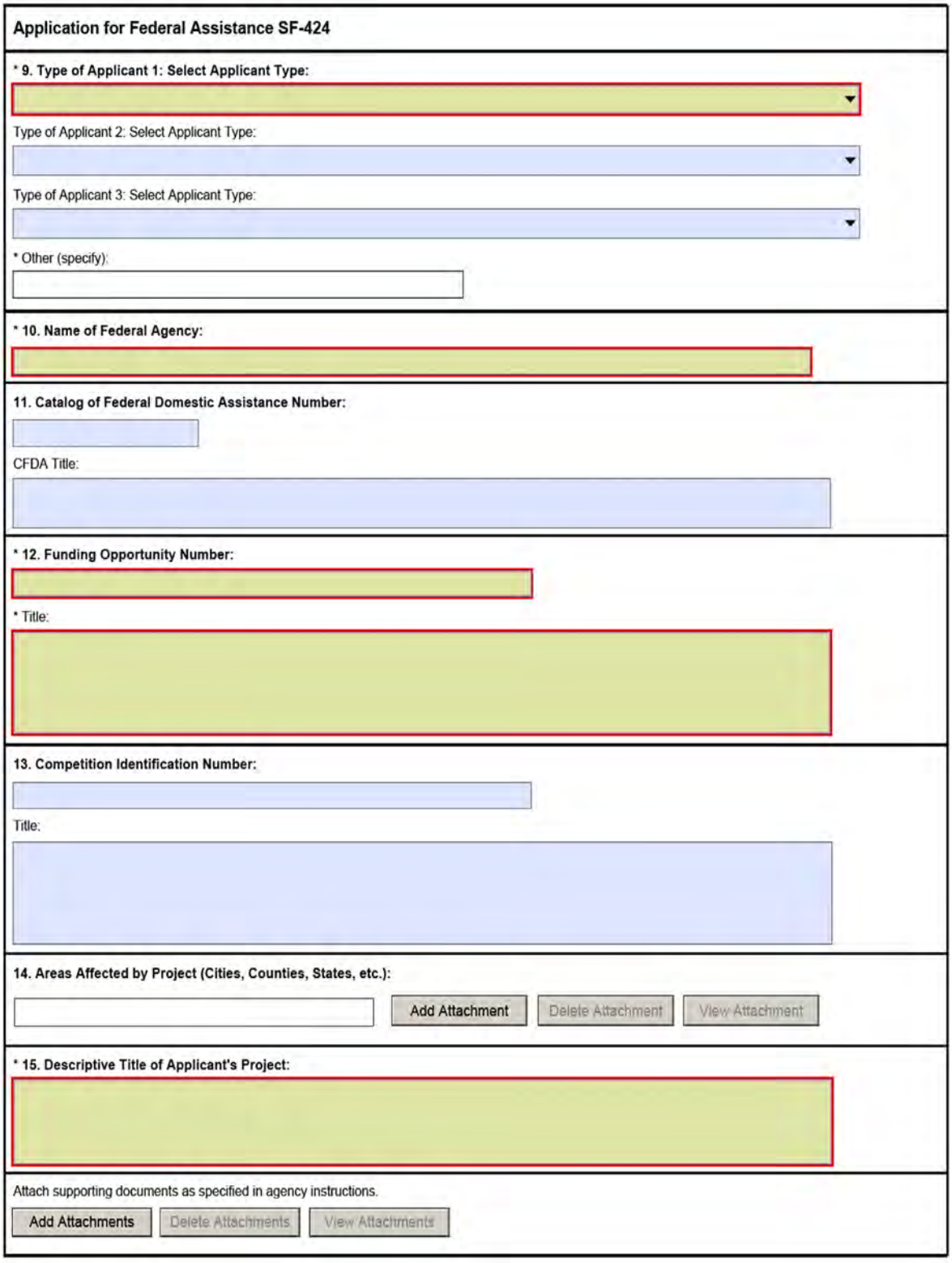
f. Name and contact information of person to be contacted on matters involving this application:

Prefix:		* First Name:	
Middle Name:			
* Last Name:			
Suffix:			

Title:	
Organizational Affiliation:	
* Telephone Number:	Fax Number:
* Email:	

Appendix A - Federal Grant Certifications

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



Application for Federal Assistance SF-424

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

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

* Other (specify):

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

11. Catalog of Federal Domestic Assistance Number:

CFDA Title:

*** 12. Funding Opportunity Number:**

* Title:

13. Competition Identification Number:

Title:

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

Add Attachment | Delete Attachment | View Attachment

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

Attach supporting documents as specified in agency instructions.

Add Attachments | Delete Attachments | View Attachments

Appendix A - Federal Grant Certifications

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

Application for Federal Assistance SF-424

16. Congressional Districts Of:

* a. Applicant * b. Program/Project

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

Add Attachment | Delete Attachment | View Attachment

17. Proposed Project:

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

18. Estimated Funding ($):

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

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

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

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

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

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

Yes No

If "Yes", provide explanation and attach

Add Attachment | Delete Attachment | View Attachment

21. *By signing this application, I certify (1) to the statements contained in the list of certifications and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)**

** I AGREE

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

Authorized Representative:

Prefix: * First Name:

Middle Name:

* Last Name:

Suffix:

* Title:

* Telephone Number: Fax Number:

* Email:

* Signature of Authorized Representative: * Date Signed:

Appendix A - Federal Grant Certifications

Exhibit 2: List of Assurances and Certifications - page 1

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

A. Assurances – Non-Construction Programs

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 f rame 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.

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 the national preservation program requirements at 54 USC § 300101 et seq. (formerly Section106 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.

Appendix A - Federal Grant Certifications

Exhibit 2: List of Assurances and Certifications - page 2

17 Will cause to be performed the required financial and compliance audits in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) (formerly found in the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations").

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

19. Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended, (22 U.S.C. § 7104) which prohibits a grantee that is a private entity and any sub-recipient that is a private entity from engaging in, or using labor recruiters, brokers, or other agents who engage in (1) severe forms of trafficking in persons; (2) the procurement of a commercial sex act during the period of time that the grant, contract, or cooperative agreement is in effect; (3) the use of forced labor in the performance of the grant, contract, or cooperative agreement; or (4) acts that directly support or advance trafficking in persons.

B. Additional Certifications

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

1. It is duly organized and validly existing under the laws of the jurisdiction in which it was incorporated or otherwise established, and is (or within 30 days will be) authorized to do business in any jurisdiction in which it proposes to undertake activities specified in this Application;

2. Its Board of Directors (or similar governing body) has by proper resolution or similar action authorized the filing of this Application, including all understandings and assurances contained herein, and directed and authorized the person identified as the authorized representative of the Applicant to act in connection with this Application and to provide such additional information as may be required; and

3. It has not knowingly and willfully made or used a document or writing containing any false, fictitious or fraudulent statement or entry as part of this Application or any related document, correspondence or communication. (The Applicant and its authorized representative should be aware that, under 18 U.S.C. 1001, whoever knowingly and willfully makes or uses such document or writing shall be fined or imprisoned for not more than five years, or both); and

4. The information in this Application, and in these assurances and certifications in support of the Application, is true and correct to the best of the Applicant's knowledge and belief and the filing of this Application has been duly authorized.

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

1. The prospective primary participant (the Applicant) certifies to the best of its knowledge and belief, that it and its principals:

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) have not within a three-year period preceding this Application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and

(d) Have not within a three-year period preceding this Application had one or more public transactions (Federal, State or local) terminated for cause or default.

2. Where the Applicant is unable to certify to any of the statements in this certification, such Applicant shall attach an explanation to this proposal.

D. Certification Regarding Drug-Free Workplace Requirements

1. The Applicant certifies that it will provide a drug-free workplace by:

(a) publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Applicant's workplace and specifying the actions that will be taken against employee for violations of such prohibition;

(b) establishing a drug-free awareness program to inform employees about:

(i) the dangers of drug abuse in the workplace;

(ii) the Applicant's policy of maintaining a drug-free workplace;

(iii) any available drug counseling, rehabilitation, and employee assistance program;

(iv) the penalties that may be imposed upon employees for drug abuse violations occurring in the workplace

(c) making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by subparagraph (a);

(d) notifying the employee in the statement required by subparagraph (a) that, as a condition of employment in such grant, the employee will:

(i) abide by the terms of the statement; and

(ii) notify the employer of any criminal drug use statute conviction for a violation occurring in the workplace no later than five calendar days after such conviction;

Appendix A - Federal Grant Certifications

Exhibit 2: List of Assurances and Certifications - page 3

(e) notifying the granting agency in writing, within ten calendar days after receiving notice of a conviction under subparagraph (d) (ii) from an employee or otherwise receiving actual notice of such conviction;

(f) taking one of the following actions, within 30 days of receiving notice under subparagraph (d)(ii), with respect to any employee who is so convicted:

(i) taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(ii) requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g) making a good faith effort to continue to maintain a drug-free workplace through implementation of subparagraphs (a), (b), (c), (d), (e), and (f).

2. The Applicant may insert in the space provided below the site(s) for the performance of work (activities carried out by the Applicant) to be done in connection with the award (Place of Performance (Street Address, City, County, State and zip Code): Not Applicable

E. Certification Regarding Lobbying

1. The Applicant certifies, to the best of its knowledge and belief, that:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement;

(b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Application, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions; and

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

2. This certification is a material representation of fact upon which reliance is placed when this transaction is made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

F. Certification Regarding Corporate Felony Convictions

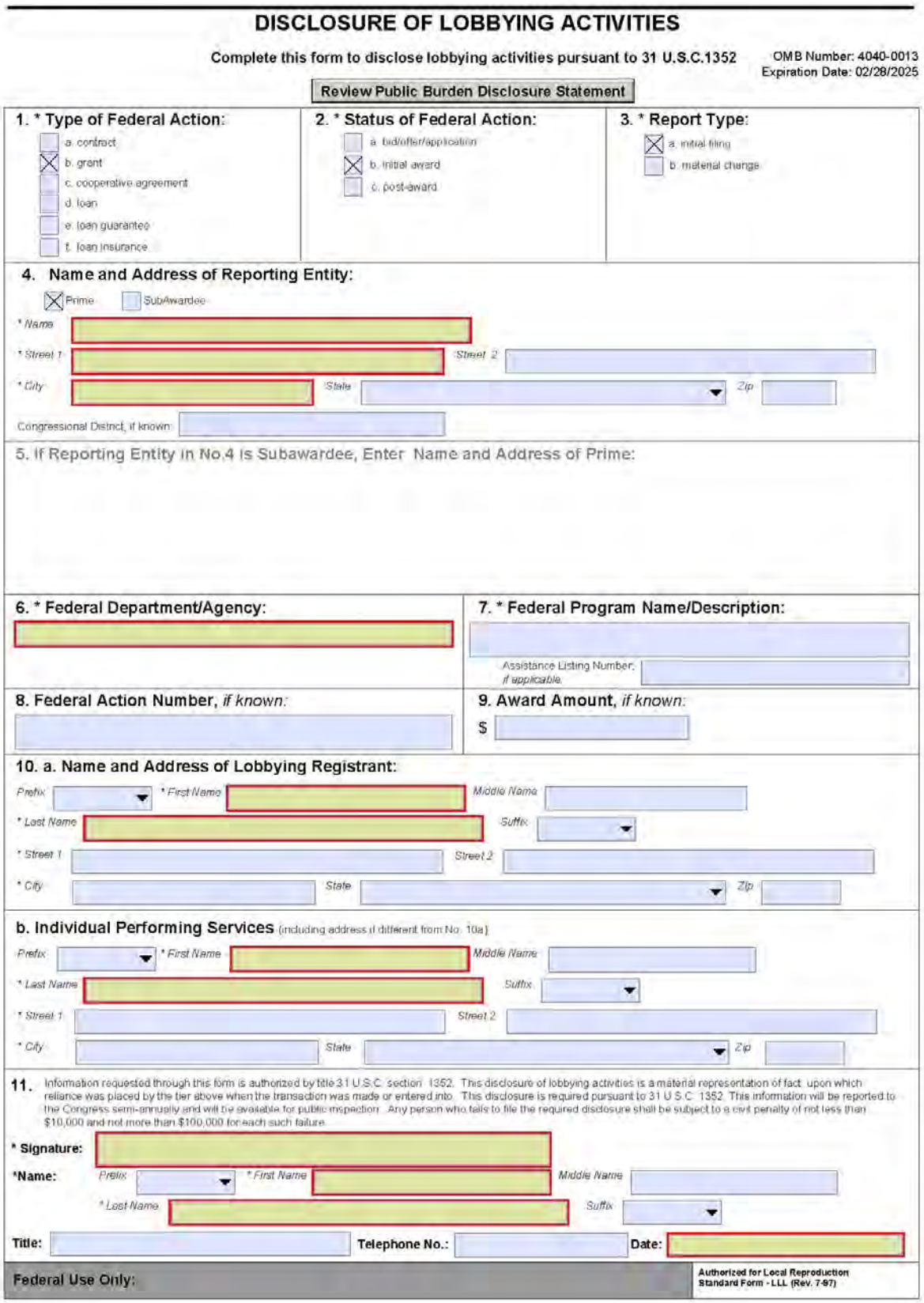
1. The Applicant certifies it has disclosed in this application all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the award.

2. The Applicant certifies either that it is not a corporation or that it has disclosed in this application all felony convictions of the Applicant occurred under federal law within the preceding 24 months.

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

Appendix A - Federal Grant Certifications

Exhibit 3 - Standard Form LLL - page 1



DISCLOSURE OF LOBBYING ACTIVITIES

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

OMB Number: 4040-0013
Expiration Date: 02/28/2025

Review Public Burden Disclosure Statement

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

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

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

4. Name and Address of Reporting Entity:

[x] Prime [ ] SubAwardee

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

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

6. * Federal Department/Agency:

7. * Federal Program Name/Description:

Assistance Listing Number, if applicable

8. Federal Action Number, *if known:*

9. Award Amount, *if known:*

$

10. a. Name and Address of Lobbying Registrant:

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

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

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

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

*** Signature:**

***Name:** Prefix * First Name Middle Name
* Last Name Suffix

Title: **Telephone No.:** **Date:**

Federal Use Only:

Authorized for Local Reproduction
Standard Form - LLL (Rev. 7-97)

Appendix A - Federal Grant Certifications

Exhibit 3 - Standard Form LLL - page 2

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 agreementto make payment to any lobbying entity for influencing or attempting to influence an officer or employeeof any agency, a Member of Congress, an officer or employeeof Congress, or an employeeof a Memberof Congress in connection with a coveredFederal action. Completeall 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. dentify 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 appropriateclassification 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 organizationallevel 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 List 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 OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503.

Appendix B - TCE Application Forms & Aids

Exhibit 1 - Form 14204, TCE Program Application Checklist & Contact Sheet

Form **14204** (March 2019)	Department of the Treasury - Internal Revenue Service **Tax Counseling for the Elderly (TCE) Program Application Checklist and Contact Sheet**	OMB Number 1545-2222

Contact Information

Name of organization

Address of organization

Telephone number	FAX number
Point of Contact (POC) name	Point of Contact (POC) title

Email address for POC

Administrative Information

Has your organization registered or renewed your registration this year through the System for Award Management (SAM) at www.sam.gov?	☐ Yes	☐ No
Is your organization interested in applying for a multi-year grant?	☐ Yes	☐ No
If YES, have you checked the criteria under the Multi-Year Grant Opportunities section of Publication 1101 to determine if your organization is eligible to apply?	☐ Yes	☐ No

Application Checklist and Assembly

All documents requiring a signature must contain either an electronic signature or scanned copy of the original signature. Make sure you double check that you have all documents and information required. Technical ranking occurs simultaneously with the Grant Program Office (GPO) evaluation. Any missing information identified by the GPO during its evaluation may not be considered by technical evaluators depending on when the review is completed. It is the responsibility of the applicant to ensure all information is submitted. Incomplete applications meeting basic eligibility will be scored based on the information available at time of review. Therefore, it is extremely important that the submission is complete.

Checklist:

☐ 1. Form 14204, *TCE Application Checklist & Contact Sheet (this sheet)*

☐ 2. Background Narrative

☐ 3. Nonprofit Status Determination letter issued by the Internal Revenue Service

☐ 4. Explanation on the organization's letterhead, if Federal tax returns are not required to be file

☐ 5. Proposed Program/Budget Plan

☐ 6. Form 8653, *TCE Application Plan*

☐ 7. Standard Form 424, *Application for Federal Assistance*

☐ 8. Civil Rights Narrative

☐ 9. Form 14335, *Contact Information for VITA & TCE*

☐ 10. Standard Form LLL, *Disclosure of Lobbying Activities (if required)*

Application Due Date: May 31st

(Note: If May 31st falls on a weekend, the Monday following the 5/31 date will be the deadline for application submission)

IRS Volunteer Income Tax Preparation and Outreach Programs Privacy and Paperwork Reduction Act Notice Privacy and Paperwork Reduction 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. 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 1545-2222. The time estimated for participation is 10 minutes. 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 57258Q www.irs.gov Form **14204** (Rev. 3-2019)

Appendix B - TCE Application Forms & Aids

Exhibit 2: Form 8653, TCE Application Plan (Sample)

Form **8653** (April 2025)	Department of the Treasury - Internal Revenue Service **Tax Counseling for the Elderly Program Application Plan**	OMB Number 1545-2222 **TCE**

Reimbursement Expenses	(a) Numbers	(b) Cost
1. To volunteer tax assistors/quality reviewers	20	1,000
2. To volunteer tax instructors		
3. To volunteer coordinators/administrators	2	800
4. Total (ADD 1-3)	22	1,800
Administrative Expenses		
5. Salaries/Benefits *(clerical, administrative or technical staff only)*		200
6. Supplies/Volunteer Recognition—For TCE Program		75
7. Rent/Utilities/Custodial Services—When additional and necessary for TCE Program		
8. Auditing		
9. Daily site operations travel *(travel to monitor TCE sites)*		300
10. Program Publicity Development		50
11. Interpreter Services		
12. Telephone Installation *(No 800 Lines)* or Internet Connectivity costs		
13. Other *(postage and/or food costs)*		75
14. Total Administrative Expenses *(ADD lines 5 through 13, column (b))*. This figure should not be more than 30% of line 15		700
15. Estimated Program Cost (ADD lines 4 and 14, column (b))		2,500
16. Estimated cost of Travel to IRS Office/IRS Training		200
17. Estimated cost of Electronic Filing Supplies/Services		500
18. Total estimated Program Cost *(ADD lines 15, 16, and 17 column (b))*		3,200

Other Information		
19. Number of individual federal tax returns you expect to prepare	60 + Taxpayers	Other Taxpayers
a. Paper federal returns	100	10
b. Electronically filed federal returns	900	30
c. Total of 19a and 19b	1,000	40
20. Number of other taxpayers 60+ you plan to assist not included in Lines 19a through 19c above	100	
21. Number of tax preparation sites planned		
a. e-file sites	7	
b. combination sites	1	
c. Total of 21a and 21b	8	
Name of responsible officer	Date	

Catalog Number 64328V www.irs.gov Form **8653** (Rev. 4-2025)

Appendix B - TCE Application Forms & Aids

Exhibit 3 - Form 8653, TCE Application Plan - page 1

Form **8653** (April 2025)	Department of the Treasury - Internal Revenue Service **Tax Counseling for the Elderly Program Application Plan**	OMB Number 1545-2222 **TCE**

Reimbursement Expenses	(a) Numbers	(b) Cost
1. To volunteer tax assistors/quality reviewers		
2. To volunteer tax instructors		
3. To volunteer coordinators/administrators		
4. Total (ADD 1-3)		
Administrative Expenses		
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 Lines)* or Internet Connectivity costs		
13. Other *(postage and/or food costs)*		
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))*		

Other Information		
19. Number of individual federal tax returns you expect to prepare	**60 + Taxpayers**	**Other Taxpayers**
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		
Name of responsible officer	Date	

Catalog Number 64328V www.irs.gov Form **8653** (Rev. 4-2025)

Appendix B - TCE Application Forms & Aids

Exhibit 3 - Form 8653, TCE Application Plan - page 2

Instructions for Form 8653, Tax Counseling for the Elderly Program Application Plan

Lines 1–3. Enter the number of volunteer tax assistors/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 assistors/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 assistor all of his/her expenses should be estimated on line 3, only)*. Include reimbursements made to volunteers for actual expenses incurred or stipends provided to volunteers. Either method is permitted and both stipends and actual reimbursements can be used by a grantee simultaneously as long as records are kept on both and the total is placed under lines 1-3. Please note: 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. In addition, include any cost of food for volunteers at TCE sites that is necessary, reasonable, allocable, and allowable under OMB guidelines and total expenses for food may not exceed $500.

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 operations 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+ and all other taxpayers in appropriate columns for paper federal returns, electronically filed federal returns, and the total of lines 19a and 19b on line 19c.

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 and Paperwork Reduction Act Notice

Privacy and Paperwork Reduction 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. 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 1545-2222. The time estimated for participation is 15 minutes. 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.

Appendix B - TCE Application Forms & Aids

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

https://www.adobe.com/acrobat
Print driver that will work with any application. (For PC or Mac)

PDF Converter
https://www.freepdfconvert.com
Versatile software to convert PDFs to DOC, HTML, EPUB, JPG, and many other formats in seconds – completely free.

PDF Gear

https://www.pdfgear.com

Make and Edit PDF documents online for free

PDF Guru

www.pdfguru.com

Edit to and from PDF

TechRadar

https://www.techradar.com

Free PDF to Word converter

Win2PDF

https://www.win2pdf.com

Win2PDF creates PDF and Image Files (TIFF, JPG, GIF, BMP) from any Windows application with easy to use instructions.

Appendix B - TCE Application Forms & Aids

Exhibit 5: Using Grants.gov - Application Submission and Receipt Procedures

This section provides the application submission and receipt instructions for IRS program applications.

Please read the following instructions carefully and completely. Interested applicants may download the application package from Grants.gov beginning May 1 regardless of whether Grants.gov registration is complete; however, the application may not be submitted until Grants.gov registration is complete. On the Grants.gov website, locate "Apply for Grants." Follow the instructions to download the application using the Assistance Listing Number 21.006 or Funding Opportunity Number (Funding Opportunity #) TCE-2025.

1. How to Apply for Grants: Getting Started

- Learn Go to the Grants Learning Center for an overview of grants.
- Check Make sure you are eligible before applying.
- Search Find federal grants that align with your work.
- Register Sign up with Grants.gov to apply using Workspace.
- Apply Complete and submit your application using Workspace.
- Track Enter your Grants.gov tracking number(s) for submission status.

2. Check Your Eligibility

Before beginning the application process, you should make sure you or your organization is eligible to apply for the grant. There are two keys to eligibility:

a) Registering to apply through Grants.gov

b) Understanding legal eligibility per the funding opportunity

Where do you find this information?

Here's a link to the **Get Registered section**. For the full legal eligibility requirements, you need to carefully read the Application Instructions that are attached to every funding opportunity in Grants.gov. The awarding agencies define eligibility in those instructions, and they may also summarize the eligibility in the Synopsis Details section.

Wondering who comes up with the eligibility?

Check out the **Grant Eligibility section of Learn Grants** for details on how eligibility is defined and what types of funding you or your organization can generally apply for.

3. Registering an Organization

The instructions below are for new organizations or organizations that have never applied for a federal grant before. Most applicants work for organizations that already completed these steps to do business with the federal government.

Appendix B - TCE Application Forms & Aids

Exhibit 5: Using Grants.gov - Application Submission and Receipt Procedures (continued)

Before your organization can apply for a federal grant, there are several steps an organization must complete outside of Grants.gov prior to submitting an application through Grants.gov. An organization is an entity that submits grant applications on behalf of the group, such as a state government, nonprofit organization or a private business. Once you form a legal entity with a **Employer Identification Number (EIN)**, you are ready to complete the steps below.

Below are the main steps and links to more information to complete this process. The process below can take between three business days and five weeks, so please make sure to begin early. If you do not complete these steps by the submission deadline, you are unlikely to be allowed to submit an application. Contact the federal agency point of contact listed in the grant opportunity to discuss that agency's policy.

a) **Register with SAM**

How do I register with the System Award Management (SAM)?

Access **www.sam.gov** and complete the online registration process.

The SAM.gov is a government-wide registry for organizations doing business with the Federal government. SAM.gov centralizes information about grant recipients and provides a central location for grant recipients to change organizational information. Grants.gov uses SAM.gov to establish organizational authority for its users and to provide unique entity identification numbers. SAM registration must be renewed annually.

First, you must register with SAM.gov to obtain a Unique Entity Identifier (UEI). The UEI is a 12-character alphanumeric identifier assigned to all entities (public and private companies, individuals, institutions, or organizations) to do business with the Federal Government. Organizations will also need to designate an E-Business Point of Contact (EBiz POC). It can take 7-10 business days to fully complete the registration process required for most funding opportunities. There is no fee for registering with SAM.gov.

→ **How long does this step usually take?**

Up to 2 weeks.

b) **Register with Grants.gov**

How do I register a Grants.gov account?

Click the HYPERLINK above

After obtaining the UEI for the organization from SAM.gov, you must return to Grants.gov to continue registration. There is no fee for registering with Grants.gov. Your organization's EBiz POC must:

1) Create a Grants.gov account with the same email address as used in SAM.gov for EBiz POC, and

2) Add a profile with Grants.gov using the UEI obtained from SAM.gov.

The EBiz POC can then delegate administrative roles to other users. **https://apply07.grants.gov/help/html/help/index.htm?callingApp=custom#callingApp=custom&t=Applicants%2FManagement%2FManageRolesForApplicant.htm for instructions.**

→ **How long does this step usually take?**
Same day

c) **Applicant FAQs**. NOTE: Passwords expire every 60 days. Accounts inactive for 1 year or more result in removal of all account roles. For more account management information, review the Applicant FAQs.

d) **Electronic Signature:** When applications are submitted through Grants.gov, the name of the organization applicant with the AOR role that submitted the application is inserted into the signature line of the application, serving as the electronic signature. The EBiz POC **must** authorize people who are able to make legally binding commitments on behalf of the organization as a user with the AOR role; **this step is often missed and it is crucial for valid and timely submissions.**

4. How to Submit an Application to IRS via Grants.gov

Grants.gov applicants can apply online using Workspace. Workspace is a shared, online environment where members of a grant team may simultaneously access and edit different webforms within an application. For each funding opportunity announcement (FOA), you can create individual instances of a workspace.

Below is an overview of applying on Grants.gov. For access to complete instructions on how to apply for opportunities, refer to: **www.grants.gov/applicants/grant-applications/how-to-apply-for-grants**

1) *Create a Workspace*: Creating a workspace allows you to complete it online and route it through your organization for review before submitting.

Appendix B - TCE Application Forms & Aids

Exhibit 5: Using Grants.gov - Application Submission and Receipt Procedures (continued)

2) *Complete a Workspace*: Add participants to the workspace to work on the application together, complete all the required forms online or by downloading PDF versions, and check for errors before submission. The Workspace progress bar will display the state of your application process as you apply. As you apply using Workspace, you may click the blue question mark icon near the upper-right corner of each page to access context-sensitive help.

a. *Adobe Reader*: If you decide not to apply by filling out webforms you can download individual PDF forms in Workspace. The individual PDF forms can be downloaded and saved to your local device storage, network drive(s), or external drives, then accessed through Adobe Reader.

NOTE: Visit the Adobe Software Compatibility page on Grants.gov to download the appropriate version of the software at: **www.grants.gov/applicants/adobe-software-compatibility**

b. *Mandatory Fields in Forms:* In the forms, you will note fields marked with an asterisk and a different background color. These fields are mandatory fields that must be completed to successfully submit your application.

c. *Complete SF-424 Fields First*: The forms are designed to fill in common required fields across other forms, such as the applicant name, address, and UEI. Once it is completed, the information will transfer to the other forms.

3) *Submit a Workspace*: An application may be submitted through workspace by clicking the Sign and Submit button on the Manage Workspace page, under the Forms tab. Grants.gov recommends submitting your application package at least 24-48 hours prior to the close date to provide you with time to correct any potential technical issues that may disrupt the application submission.

4) *Track a Workspace Submission*: After successfully submitting a workspace application, a Grants.gov Tracking Number (GRANTXXXXXXXX) is automatically assigned to the application. The number will be listed on the Confirmation page that is generated after submission. Using the tracking number, access the Track My Application page under the Applicants tab or the Details tab in the submitted workspace.

For additional training resources, including video tutorials, refer to:
www.grants.gov/applicants/applicant-training

Applicant Support: Grants.gov provides applicants 24/7 support via the toll-free number 1-800-518-4726 and email at **support@grants.gov**. For questions related to the specific grant opportunity, contact the Grant Program Office at **tce.grant.office@irs.gov**

If you are experiencing difficulties with your submission, it is best to call the Grants.gov Support Center and get a ticket number. The Support Center ticket number will assist the IRS with tracking your issue and understanding background information on the issue.

5. Timely Receipt Requirements and Proof of Timely Submission

a. *Online Submission.* All applications must be received by May 31, 2025, 11:59 p.m. eastern time on the due date established for each program. Proof of timely submission is automatically recorded by Grants.gov. An electronic date/time stamp is generated within the system when the application is successfully received by Grants.gov. The applicant with the AOR role who submitted the application will receive an acknowledgement of receipt and a tracking number (GRANTXXXXXXXX) from Grants.gov with the successful transmission of their application. This applicant with the AOR role will also receive the official date/time stamp and Grants.gov Tracking number in an email serving as proof of their timely submission.

When IRS successfully retrieves the application from Grants.gov, and acknowledges the download of submissions, Grants.gov will provide an electronic acknowledgment of receipt of the application to the email address of the applicant with the AOR role who submitted the application. Again, proof of timely submission shall be the official date and time that Grants.gov receives your application. Applications received by Grants.gov after the established due date for the program will be considered late and will not be considered for funding by IRS.

Applicants using slow internet, such as dial-up connections, should be aware that transmission can take some time before Grants.gov receives your application. Again, Grants.gov will provide either an error or a successfully received transmission in the form of an email sent to the applicant with the AOR role attempting to submit the application. The Grants.gov Support Center reports that some applicants end the transmission because they think that nothing is occurring during the transmission process. Please be patient and give the system time to process the application.

Appendix C - Glossary/Definitions

Administrative Expense - Costs incurred by grant recipient 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 grant recipient organization and the Federal-awarding agency.

Continuing Resolution - A continuing resolution (CR) is an appropriation act that provides budget authority for federal agencies to continue in operation when Congress and the President have not completed action on the regular appropriation acts by the beginning of the fiscal year. A CR may appropriate funds for a full year, up to a specified date, or until regular appropriations are enacted.

Controlled Substance - As defined in schedules I through V of section 202 of the Controlled Substances Act (21 USC 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.

Appendix C - Glossary/Definitions

GLOSSARY

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

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 USC) with respect to the tax imposed on an individual under Chapter 1 of such Code.

Financial Education and Asset Building (FEAB) - This program supports partners who furnish taxpayers with the information and knowledge needed to evaluate financial options and identify those that best suit the taxpayers' needs and circumstances.

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/Grant Recipient - A person or organization that receives a grant directly from a Federal agency.

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

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.

LITC - The Low Income Taxpayer Clinic (LITC) grant program is a matching grant program that the IRS administers in which organizations receive a grant for providing representation to low income taxpayers who have a controversy with the IRS.

OMB - The Office of Management and Budget.

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

Program or TCE Program - The Tax Counseling for the Elderly Program authorized by Section 163 of the 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 who 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 assistors, instructors, coordinators/ administrators, and quality reviewers for out-of-pocket expenses for meals, lodging, and transportation costs incurred while performing TCE related volunteer work.

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, 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.

Appendix C - Glossary/Definitions

Site Coordinator - Person responsible for program coordination and various administrative duties associated with managing a site.

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."

Tax Law Instructor - Refers to the individual who provides instruction to the volunteers in tax law.

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.

Unique Entity Identifier (UEI) - The UEI is used within SAM.gov as a primary key to uniquely identify an entity or part of an entity.

VITA - Volunteer Income Tax Assistance is one of the volunteer return preparation programs operated in conjunction with the IRS. The VITA program uses trained volunteers to prepare basic tax returns and provide free income tax assistance for taxpayers who have low income, including persons with disabilities, non-English speaking persons, elderly taxpayers, and Native Americans.

Volunteer - Individual under the direction of a grant recipient who agrees 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.