TCE

Tax Counseling for the Elderly

Providing Community Service to Millions

2006 Application Package and Guidelines for Managing a TCE Program

IRS
Department of the Treasury
Internal Revenue Service
Publication 1101 (Rev. 6-05)
Catalog Number 46965G

IRS VOLUNTEERS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

WAGE & INVESTMENT DIVISION

JUN 1 2005

Dear Prospective TCE Applicant:

The Fiscal Year (FY) 2006 Tax Counseling for the Elderly (TCE) Program was recently announced in the Federal Register, and the Internal Revenue Service is now accepting applications. This package contains the current program guidelines, TCE Cooperative Agreement Form, certification documents, and other materials needed to prepare your grant application.

Completed applications should be sent to the Internal Revenue Service, SPEC Headquarters, 5000 Ellin Road, SE:W:CAR:SPEC:FO:OA, C4-168 NCFB, Lanham, MD 20706. The costs of preparing and submitting your application are the sole responsibility of the applicant. In addition, the Internal Revenue Service incurs no liability with respect to the costs of preparing and submitting your organization's application.

All applications must be received at the address shown above no later than August 1, 2005. All applications will be reviewed and applicants will be notified of their selection or non-selection by our office.

You should be aware that this solicitation of your application is taking place before Congress has passed an appropriation for FY 2006, and cooperative agreements will only be entered into, subject to funds being appropriated by Congress.

Questions may be directed to Lynn Tyler, TCE Program Analyst at (202) 283-0189 or by e-mail: Lynn.R.Tyler@irs.gov. You can also contact Lynn at the above referenced address. Thank you for your interest in the TCE Program.

Sincerely,

Marie Medeck

Marie Medeck
Director, Field Operations
Stakeholder Partnerships, Education
and Communication (SPEC)
Wage and Investment Division

Table of Contents

Introduction

The Tax Counseling for the Elderly (TCE) Program offers FREE tax help to individuals who are age 60 or older. This cooperative agreement is authorized by Section 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978. This Act authorizes the Internal Revenue Service (IRS) to enter into agreements with private or non-governmental public non-profit agencies or organizations, exempt under Section 501 of the Internal Revenue Code, that 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. The regulations for the TCE program are published in Title 26 of the Code of Federal Regulations (CFR) as sections 601.802 through .806.

Grant funds are used to reimburse volunteers for out-of-pocket expenses including transportation, meals, and other expenses incurred by them in providing tax counseling assistance at locations convenient to the taxpayers.

Eligible agencies and organizations compete for acceptance as a TCE sponsor in compliance with the Federal Grant and Cooperative Agreement Act of 1977, Public Law No. 95-224, 92 Stat. 3, February 3, 1978, codified at 31 U.S.C. Chapter 63. They must be non-profit (501) groups and experienced in coordinating volunteer programs preferably with some experience in income tax preparation.

A sponsor that is accepted is responsible for all aspects of operating a TCE program including 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) Division of the IRS.

I. Program Requirements
Subpart 100
General

110
Purpose

This document outlines the requirements of the IRS Tax Counseling for the Elderly (TCE) Program and provides information on how non-profit (501) organizations may enter into a Cooperative Agreement with the IRS. (NOTE: Please retain this publication for future reference.)

120
Definitions

The following definitions are used:

a. Administrative expense. Costs incurred by program sponsors for salaries/benefits paid for clerical 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. See Section 120(y).

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

c. 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 recipient and the Federal sponsoring agency.

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

e. 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.

f. Counseling. Providing advice, guidance and assistance regarding questions relating to individual Federal income tax returns, but does not include such things as investment or 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.

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

h. 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."

I. Debarring official. The agency head or an official designated by the agency head.

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

k. Elderly individual. A person who will be 60 years old by the end of the taxable year.

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

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

n. Grant. An award of financial assistance, including a Cooperative Agreement, in the form of money or property by a Federal agency directly to a grantee.

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

p. Individual. A person.

q. IRS. The Internal Revenue Service.

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

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

t. OMB. The Office of Management and Budget.

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

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

w. Quality Review. The checking of a tax return to ensure its accuracy and completeness by a designated volunteer other than the individual who assisted in the preparation of the return. Additionally, it means checking the accuracy of responses made to telephone inquiries at Telephone Answering Sites.

x. Recipient. Public and private institutions of higher education; public and private hospitals; and other quasi-public and private non-profit organizations such as (but not limited to) community action agencies, research institutes, educational associations, and health centers that are receiving Federal funds from a Federal agency.

y. 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.

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

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

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

cc. 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."

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

ee. Volunteers. Individuals under the direction of a program sponsor who agree to provide their services without pay to achieve the objectives of the program.

Volunteers may be reimbursed for out-of-pocket expenses for meals, lodging, and transportation costs incurred while performing TCE related volunteer work.

II. Cooperative Agreements

Subpart 200
General

210
Eligibility and Evaluative Criteria

a. To be eligible to participate in the program you must:

1. Be a private or public non-profit organization that qualifies for exemption under Section 501 of the Internal Revenue Code of 1986;
2. Have experience in coordinating volunteer programs;
3. Cannot be a federal, state, or local governmental agency or organization;
4. Be in compliance with the "common rules" listed in the application (See Section 310).
5. Be in compliance with all applicable civil rights requirements. All applicants must answer the questions on page 7 in order to be placed on probable compliance and the Civil Rights Poster must be posted at every TCE site. (See Section 330).

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

1. Quality of Programs and Services for age 60 and over (i.e., qualifications of employees, time devoted to the program, employee/volunteer training, publicity, hours of operation, sites are located convenient to target elderly taxpayers 60 years and above and ensure elderly taxpayers are given priority services (50 points);
2. Geographic coverage and extent of coverage for age 60 and over (i.e., the number of proposed assistance sites, number of volunteers, number of Federal income tax returns to be prepared for elderly taxpayers, and other assistance to be provided) (25 points);
3. Prior experience in Federal Tax Return Counseling and Tax Preparation (10 points);
4. Quality of Cooperative Agreement Administration and Internal Accounting Procedures (i.e., experience in providing volunteer service and services to the elderly, organizational structure, experience in managing federal grant programs, reasonableness of proposed budget (70% of grants funds should be used for reimbursement expenses and 30% should be used for administrative expenses) and qualifications of the TCE management staff) (10 points);
5. Past performance of a returning sponsor (5 points)

220
Payments to Recipients (Sponsors)

a. As a rule, grantees are allowed to draw down an advance payment (half of the grant amount) after they have been accepted into the program. The grantee will draw down the advance from the Payment Management System (PMS). However, grantees who have a history of unsatisfactory performance or are otherwise disqualified from receiving advance payments under OMB Circular A-110, Attachment I, may be subject to special conditions and/or restrictions, including payment on a reimbursement basis.

b. After the initial advance of one-half the grant amount, sponsors must incur program expenses before submitting a request for reimbursement through PMS.

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

d. If an ***accepted*** sponsor finds it necessary to withdraw from the TCE Program, the sponsor shall return immediately any unexpended monies received by the IRS. (Refer to Chapter IV, Section 420(c)).

e. If a grantee fails to comply with the terms and conditions of the cooperative agreement, the IRS may terminate the agreement.

NOTE: If you are accepted as a TCE sponsor and your organization participated in the prior year program, and the organization has not timely submitted the required financial forms and final narrative for the prior year by the required deadline as stated in Section 595, your organization will be ineligible to receive an advance payment.

230
Timetable

a. A Cooperative Agreement remains in effect for one fiscal year. It expires on September 30 of each year unless otherwise agreed to. Cooperative Agreements will state:

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

b. The requirement of Section 163 of the Revenue Act of 1978 shall be considered to be incorporated into all Cooperative Agreements between the IRS and program sponsors.

c. Most tax return preparation assistance will be provided to elderly taxpayers during the usual period for filing Federal income tax returns, that 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.

240
Notification of Award Decisions

a. Applicants whose proposals are accepted will generally be notified of award decisions by October 1st or as soon as Congress has appropriated TCE funds. The IRS will advise those who were not selected or did not qualify based on their application package.

b. Names, addresses, and telephone numbers of local IRS SPEC Territory Managers will be provided to program sponsors after the Cooperative Agreements are signed.

III. Administrative Requirements
Subpart 300
General

a. Administrative requirements set forth in OMB and Treasury Circulars - - the basic administrative requirements applicable to individual Cooperative Agreements - - are contained in OMB Circular No. A-110, Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-profit Organizations (64 FR 54926, September 30, 1999); and OMB Circular A-133, Audit of Institutions of Higher Education and Other Non-profit Organizations, (62 FR 35277, June 24, 1977). Section 525 briefly describes the applicable audit requirements. OMB Circular A-122, Cost Principles for Non-Profit Organizations, establishes principles for determining costs of grants with non-profit organizations.

All applicable provisions of these circulars as revised, and any existing and further supplements and revisions are incorporated into these program requirements and into all Cooperative Agreements entered into between the Internal Revenue Service and program sponsors.

b. Programs involving use of Federal funds also are governed by a wide variety of Federal laws, Federal regulations, Executive Orders of the President, and circulars and directives from the Office of Management and Budget and other Federal agencies. These include, but are not limited to, the following statutes:

i. Use of a Universal Identifier by Grant Applicants (June 27, 2003) [68 FR 38402];

ii. Certain civil rights laws – See Section 330

iii. Political activity restrictions (18 U.S.C. 595, 598, 600-603);

iv. Preservation requirements (the National Historic Preservation Act of 1966, 16 U.S.C. 470 et seq., and the Archeological and Historic Preservation Act of 1966, 16 U.S.C. 469a1 et seq.);

v. Environmental requirements (the Clean Air Act, 42 U.S.C. 7401 et seq., and the Federal Water Pollution Control Provisions (33 U.S.C. 1251 et seq.); and

vi. Lobbying restrictions (18 U.S.C. 1913, 31 U.S.C. 1352).

310 Use of a Universal Identifier by Grant Applicants

a. The Office of Management and Budget (OMB) issued a new policy directive (Federal Register 68 FR 38402 dated 6/27/03) implementing the requirement for grant applicants to provide a Dun and Bradstreet (D&B) Data Universal Numbering System (DUNS) number when applying for Federal grants or cooperative agreements on or after October 1, 2003.

b. Use of the DUNS number government-wide will provide a means to identify entities receiving those awards and their business relationships. The identifier will be used for tracking purposes, and to validate address and point of contact information. The DUNS number already is in use by the Federal government generally to identify entities receiving Federal contracts and by some agencies in their grant and cooperative agreement processes.

c. The DUNS number will be required whether an applicant is submitting a paper application or using the government-wide electronic portal (Grants.gov) or the IRS E-grants System. By using the Grants.gov portal, entities will be able to store in a central repository organizational information that does not change from application to application. The DUNS number will be one of those stored elements.

d. Organizations must supply a DUNS number when applying to participate in the TCE Program. The DUNS number should be provided within Box 5 (Applicant Information) on Form 424, Application for Federal Assistance, included within this application package.

e. Organizations can receive a DUNS number at no cost by calling the dedicated toll-free DUNS Number request line at 1–866–705–5711. The number is staffed from 8 a.m. to 6 p.m. (local time of the caller when calling from within the continental United States). Calls placed to the above number outside of those hours will receive a recorded message requesting the caller to call back between the operating hours. For more information on the DUNS number or for the policy relating to this requirement, visit www.whitehouse.gov/omb/grants/duns_num_guide.pdf.

320 Government-wide Debarment and Suspension (Non-procurement) and Government-wide Requirements for Drug-Free Workplace (Grants)

a. Certifications are required according to this "common rule," that the Department of the Treasury formally adopted as applying to its Federal non-procurement programs, which include TCE funding. See 31 CFR Part 19; 41 U.S.C. 701-707.

b. This means that sponsors must certify that their organizations and principals (i) are not presently debarred or suspended from covered transactions by any Federal agency; (ii) within the three (3) years preceding this application, have not been convicted of, or had a civil judgment rendered against them for, fraud or theft or certain other offenses, and have not had one or more transactions terminated for cause or default; and (iii) are not presently criminally or civilly charged with certain offenses.

c. This also means that sponsors must certify that they will provide drug-free workplace as set forth in the "Certification Regarding Government-wide Requirements for Drug-free Workplace (Grants)."

d. Sponsors must complete, sign, and date the certifications. Although program sponsors that enter into lower tier covered transactions must obtain required certifications from lower tier participants under the TCE grant (including a certification from the person providing federally required audit services), such certifications need not be submitted to the TCE Program Analyst, and should instead be retained by the sponsor.

330 Civil Rights Reporting Requirements Overview:

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

Civil Rights Reporting Requirements

(All of the questions must be answered including submitting the Certification of Assurance Concerning Civil Rights Compliance Form.)

This information is required pursuant to the civil rights statutes and the regulations of the Department of Justice, and the Department of the Treasury and must be submitted prior to the approval of any IRS financial assistance application. Recipients of TCE cooperative agreements shall provide updated information as conditions warrant. All applicants are required to submit to the IRS the information outlined below. As a condition for eligibility under the TCE program, the applicant must provide the requested information in their cooperative agreement application package.

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

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

c. A summary of all civil rights compliance review activities conducted in the last two years. The summary shall include: the purpose or reason for the review; a summary of the findings and recommendations of the review; and a report on the status and/or disposition of such findings and recommendations. For all applicants for IRS assistance, this information should be relevant to the organizational entity actually submitting the application, not necessarily the larger agency or department of which the entity is a part.

d. A signed and dated Department of Treasury Standard Civil Rights Assurance agreeing that all of the records and other information required have been or will be compiled, as appropriate, and maintained by the applicant, recipient, or sub-recipient.

e. Additional data may be requested only to the extent that it is readily available or can be compiled with reasonable effort, and is found to be necessary to make a civil rights compliance determination. Examples of data and information which, to the extent necessary and appropriate for determining compliance with applicable civil rights statutes and implementing regulations may be as follows, but not limited to:

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

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

If you need additional information or have any questions, please contact Mr. Harry T. Takai, IRS External Civil Rights Unit Manager, at (202) 927-3497.

Certification of Assurance
Concerning Civil Rights Compliance

The Applicant provides this assurance in consideration of and for the purpose of obtaining Federal grants, loans, contracts, property, discounts or other Federal financial assistance from the Internal Revenue Service. The Applicant agrees:

1. To conduct its activities so that no person is excluded from participation in, is denied the benefits of or is subject to discrimination on the basis of race, color, national origin, sex, age or disability in the distribution of services and/or benefits provided under this financial assistance or grant program.

2. To compile, maintain and submit information, as required, to the Internal Revenue Service concerning its compliance with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), as amended, Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), as amended, Title IX of the Educational Amendments of 1972 (Pub. L. 92-318), as amended, and the Age Discrimination Act of 1975 (Pub. L. 94-135), as amended, in accordance with those laws and the implementing regulations.

3. To provide to the address shown on the Civil Rights Requirements statement, a copy of any finding issued by a Federal or State court or by a Federal or State administrative agency that the Applicant has discriminated on the basis of race, color, national origin, sex, age or disability.

4. To inform the public that persons who believe they have been discriminated against on the basis of race, color, national origin, sex, age or disability, in the distribution of services and benefits resulting from this financial assistance or grant program may file a complaint with the Department of the Treasury at the following address:

Director, Office of Equal Opportunity Program
Department of the Treasury
1500 Pennsylvania Avenue, NW
Metropolitan Square - Room 6068
Washington, DC 20220

The Applicant agrees that compliance with this assurance constitutes a condition for continued receipt of Federal financial assistance and is binding on the Applicant, its successors, transferees and assignees.

The person whose signature appears below is authorized to sign this assurance and commit the Applicant to the above provisions.

______________________________ ______________________________

Name and Title of Authorized Official *Date*

____

Signature of Authorized Official

ASSURANCES AND CERTIFICATIONS

THE APPLICANT ASSURES AND CERTIFIES WITH RESPECT TO THIS COOPERATIVE AGREEMENT ENTERED INTO THAT:

A. Non-Profit Status

The applicant is a public or private (501) non-profit organization. You must have a determination letter issued by the Internal Revenue Service recognizing your organization as tax exempt under Section 501 of the Internal Revenue Code of 1986.

Note: Federal, state and local government agencies and organizations are not eligible to become program sponsors.

B. Discrimination

No persons shall be excluded from participation in the applicant's operations, be denied the benefits of the program or be otherwise subjected to discrimination by the applicant on the basis of race, color, national origin, age, sex, or disability in any program or activity receiving Federal financial assistance. Any measures necessary to effectuate this certification will immediately be taken. This certification applies to all activities that receive Federal financial assistance. Note: the prohibition of age discrimination is not violated when participation in a program is described in age-related terms (e.g., restrictions in providing child care or other services for children, offering tax counseling exclusively for the elderly).

C. Disclosure

The applicant will take all reasonable steps necessary to ensure that information provided by taxpayers remains confidential, including instructing volunteers that such information is strictly confidential and must not be discussed with anyone and that the provisions relating to disclosure of tax information of Section 1905 of Title 18, United States Code, apply to volunteers as if they were employees of the United States.

The applicant also certifies that the information in this application is correct to the best of its knowledge and belief and that the filing of this application has been duly authorized.

Legal Name of Applicant ____________________

Applicant's Address ____________________

Signature of Responsible Official ____________________

THIS PAGE INTENTIONALLY LEFT BLANK

Applicant's Name ______________________________

CERTIFICATION REGARDING
DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS
PRIMARY COVERED TRANSACTIONS

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 31 CFR Part 19, Section 19.510, Participants' Responsibilities.

1. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principles;

(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 proposal been convicted of or had a civil judgement 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 statues 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/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

2. Where the prospective primary participant is unable to certify to any of the above, such prospective participant may attach an explanation to this proposal.

(Before signing certification, read the instructions which are an integral part of the certification.)

____
Print/Type:

____
NAME OF RESPONSIBLE OFFICIAL

____
TITLE

____
(Signature) *(Date)*

THIS PAGE INTENTIONALLY LEFT BLANK

Applicant's Name: ____

CERTIFICATION REGARDING
DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION
LOWER TIER COVERED TRANSACTIONS

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 31 CFR Part 19, Section 19.510, Participants' Responsibilities.

1. The prospective lower tier participant certifies, by submission of this proposal that neither it nor its principals is presently debarred, suspended, proposed for debarment, ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant may attach an explanation to this proposal.

(Before signing certification, read the instructions which are an integral part of the certification.)

____

Print/Type:

____

NAME OF RESPONSIBLE OFFICIAL

____

TITLE

____

(Signature) *(Date)*

NOTE: To be obtained by the program sponsor from all lower tier participants in covered transactions.

THIS PAGE INTENTIONALLY LEFT BLANK

Applicant's Name: ____________________

CERTIFICATION REGARDING GOVERNMENT-WIDE REQUIREMENTS FOR DRUG-FREE WORKPLACE (GRANTS)

This certification is required by the Treasury regulation implementing the Drug-Free Workplace Act of 1988, 31 CFR Part 19, Section 19.630, Certification Requirements and Procedures. The regulation was published as Part 11 of the May 25, 1990, Federal Register (55 FR 21688-21691).

1. The applicant certifies that it will or will continue to 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 grantee's workolace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing a drug-free awareness program to inform employees about
(1) the dangers of drug abuse in the workplace,
(2) the grantee's policy of maintaining a drug-free workplace,
(3) any available drug counseling, rehabilitation, and employee assistance programs, and
(4) 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 grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will —
(1) abide by the terms of the statement, and
(2) notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d) (2) from an employee or otherwise receiving actual notice of such convictions. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the federal agency has designated a central point for the receipt of such notices. Notices shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d) (2), with respect to any employee who is so convicted —
(1) 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
(2) 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;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (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 done in connection with the specific grant:

Check ☐ if there are workplaces on file that are not identified here.

____
Place of Performance

____
Street Address

____
City County

____
State Zip code

(Before signing certification, read attached instructions which are an integral part of this certification.)

Print/Type:

____
NAME OF RESPONSIBLE OFFICIAL

____
TITLE

____
(Signature) *(Date)*

THIS PAGE INTENTIONALLY LEFT BLANK

Applicant's Name: ____________________

CERTIFICATION REGARDING GOVERNMENT-WIDE REQUIREMENTS FOR DRUG-FREE WORKPLACE (GRANTS)

This certification is required by the regulation implementing the Drug-Free Workplace Act of 1988, 31 CFR Part 19, Section 19.630, Grantee's Responsibilities. The regulation was published as Part II of the January 31, 1989, Federal Register (pages 4946-4971).

The applicant certifies that, as a condition of the grant, he or she will not engage in the unlawful manufacturer, distribution, dispensing, possession or use of a controlled substance in conducting any activity with the grant.

(Before signing certification, read the instructions which are an integral part of the certification.)

____

Print/Type:

____

NAME OF RESPONSIBLE OFFICIAL

____

TITLE

____

(Signature) *(Date)*

IV. How to Apply
Subpart 400
General
410
a. Application Assembly. Please be sure to assemble your application correctly. Applications that are not assembled in the following order may be returned to you, and may also result in delays or the non-acceptance of your application.

1. Cooperative Agreement Cover Sheet: signed (original signature only) and dated by an authorized representative of the organization. (page **19**)
2. Background Narrative: prepared according to the instructions on page **21**.
3. Provide a copy of the determination letter issued by the Internal Revenue Service recognizing your organization as non-profit under Section 501 of the Internal Revenue Code of 1986.
4. Your most recent Form 990 (Return of Organization Exempt From Income Tax).
5. Proposed Program Plan: prepared according to the instructions on page **21**.
6. Form 8653 - Tax Counseling for the Elderly Application Plan. (page **25**)

NOTE: Please see sample of Form 8653 for completing your proposal. (page **23**)

7. OMB Standard Form 424 (page **27**): Completed according to the instructions provided with the form and signed by an authorized representative of the organization. (Federal Domestic Catalog Number, Block #10, is 21.006.)
8. Assurances and Certifications signed by an authorized representative of the organization are as follows:
   - "Certification of Assurance Concerning Civil Rights Compliance," (page **8**)
   - "Assurances and Certifications," (page **9**)
   - "Certification Regarding Debarment, Suspension, and Other Responsibility Matters Primary Covered Transactions," (page **11**)
   - "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion, Lower Tier Covered Transactions," (page **13**)
   - "Certification Regarding Government-Wide Requirements for Drug-Free Workplace (Grants)" (Two Forms), (pages **15** and **17**)
   - "Disclosure of Lobbying Activities," (refer to Section 530 for instructions) (page **39**)
   - "Certifications Regarding Lobbying," (refer to Section 530 for instructions) (page **41**)

b. Application Submission

1. Please type and double space all application documents.
2. Submit 3 complete copies of the application assembled as described above. Submit one original and two xeroxed copies.
3. Remember: all documents and copies must have original signatures in blue ink.
4. Please staple each copy separately in the upper left-hand corner.
5. By the end of the grant application period, your application package should have all the required documentation for a complete TCE application. Your application will not be considered in the grant award process if you do not have all the required documentation by the end of the grant application period.

420
a. Method of Delivery

1. **Mail Delivery.** If a record of delivery is desired, please use certified mail, with a return receipt requested. The application should be securely wrapped and addressed as follows:
   Internal Revenue Service
   SE:W:CAR:SPEC:FO:OA
   New Carrollton Federal Building
   5000 Ellin Road
   C4-168 NCFB
   Lanham, MD 20706
2. **Hand Delivery.** If you prefer, applications may be delivered directly to the address listed above, between the hours of 8:00 a.m. and 4:00 p.m., EST, Monday through Friday, except for Federal holidays. Hand-delivered applications cannot be accepted at any other time or by any other office.

b. Time of Delivery and Late Deliveries.

1. **Deadline.** The deadline for receipt of completed applications by the IRS is 60 days after the announcement of the application's availability is published in the Federal Register or by the date as stated in the letter to prospective sponsors in the TCE Application Package.
2. **Late Deliveries.** Any application received late will not be considered unless:
   - it was sent by registered or certified mail not later than the fifth calendar day prior to the date specified for the receipt of application.
   - it was mailed bearing the postmark date that is on or before the deadline of the application, the IRS determines if late receipt was due solely to mishandling by the IRS after receipt at 5000 Ellin Road, SE:W:CAR:SPEC:FO:OA, C4-168 NCFB, Lanham, MD 20706.

c. Withdrawals. An application may be withdrawn at any time during the application process or prior to the time the grant money is awarded. If an ***accepted*** sponsor finds it necessary to withdraw from the TCE Program, the sponsor shall return immediately any unexpended monies received by the IRS. ***ALL WITHDRAWALS MUST BE MADE IN WRITING.***

d. Availability to the Public. All proposals will be made available to the public upon written request under provisions of the Freedom of Information Act.

Form **9661** (June 2005)	Department of the Treasury — Internal Revenue Service **COOPERATIVE AGREEMENT**	

IRS Volunteer Income Tax Preparation and Outreach Programs Privacy Act Notice

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

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

____

Name of Applicant

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

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

1. Proposed Program Plan;
2. Program Requirements (Chapter IV of the Application Package);
3. Standard Form 424;
4. Assurances and Certifications;
5. Section 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978;
6. The regulations published in the Federal Register at (44 F.R. 72113, December 13, 1979) adding a new subchapter H to the Internal Revenue Service's Statement of Procedural Rules (26 C.F.R. Part 601);
7. Office of Management and Budget Circular No. A-110 (64 F.R. 54926, September 30, 1999) and subsequent amendments, revisions, and replacement documents, and OMB proposed Circular No. A-133;
8. All additional applicable statutory requirements, and all additional applicable requirements in Office of Management and Budget Circulars, Department of the Treasury Circulars and Federal Management Circulars;
9. The common rule on nonprocurement debarment and suspension, adopted by the Department of the Treasury (31 C.F.R. Part 19);
10. The common rule on government-wide requirements for Drug-Free Workplace (Grants), as published in the Federal Register (54 F.R. 4946, January 31, 1989) and adopted by the Department of the Treasury (31 C.F.R. Part 19, Sections 19,600 *et seq.).*

Cooperative Agreement Period: The Cooperative Agreement covers the period from October 1, 2005, to September 30, 2006, pending approval of the above named sponsor's proposal.

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

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

The Maximum amount of funds available from the Internal Revenue Service under the Cooperative Agreement is _________________ . The availability of funds is conditional upon the appropriation of funds by Congress. This amount may be increased in writing only by the Internal Revenue Service, SPEC, 5000 Ellin Road, SE:W:CAR:SPEC:FO:OA, C4-168 NCFB, Lanham, MD 20706. No additional expense reimbursements or other payments shall be made by the Internal Revenue Service unless the maximum amount of funds set forth above has been increased in writing by the Director, Field Operations, Stakeholder Partnerships, Education and Communication, Wage and Investment Division.

Approved by an Authorized Representative of the Program Sponsor by:		**Approved for the Internal Revenue Service by:**	
		Marie Medeck	
Name (Please Print)		Name (Please Print)	
		Director, Field Operations Stakeholder Partnerships, Education and Communication	
Title (Please Print)		Title (Please Print)	
Signature	Date	Signature	Date

Catalog Number 20829N

Form **9661** (Rev. 6-2005)

THIS PAGE INTENTIONALLY LEFT BLANK

To be Completed When Applying for Entry into the Program

430
Background Narrative

a. This section is designed to solicit information concerning your qualifications.

b. Please provide specific responses to the requirements listed below. Keep your comments concise and relevant. Remember to double-space and number your answers to correspond with the appropriate requirement.

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

440
Proposed Program Plan

a. This section is designed to solicit information concerning your proposed tax assistance program, and the methods and procedures you plan to use in implementing the program. Complete Form 8653 (Application Plan) and submit it along with your response to the statements below. Be sure to type (double-spaced), and number your responses to coincide with appropriate requirement.

Narrative

b. 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.

1. Briefly describe your overall plans to implement this program and the steps that will be taken to ensure compliance with its rules and administrative guidelines. This should include your steps to ensure your sites are located convenient to elderly taxpayers.
2. Describe the methods and resources that will be used to recruit volunteer assistors, instructors, and coordinators/administrators.
3. Describe plans to provide training for the volunteers. IRS will provide train the trainer but it is the responsibility of the program sponsor to train their own volunteers (refer to Section 550(h) for requirements for volunteer instructors).
4. Estimate the amount needed for reimbursement to volunteers. Describe your plans for reimbursement to volunteers, describe the method you will use to reimburse volunteers, and state how frequently reimbursements will be made. For example, state whether volunteers will be reimbursed for the actual expenses they incur or whether stipends will be provided. If you are planning to provide stipends to your volunteers, indicate the amount of the stipend. Stipends must be designed to relieve the volunteer of expense documentation and should be estimated based on expected out-of-pocket expenses. Stipends may not be based on the time the volunteer is expected to be engaged in volunteer service.
   - Describe the forms and vouchers you plan to use to record volunteer and other expenses;
   - Describe your accounting procedures; and
   - Describe your plans for audits and controls.
5. Describe plans for program and site publicity.
6. 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 Sections 550 and 580 of this handbook.)
7. Indicate the steps that will be taken to ensure taxpayer privacy and to maintain the confidentiality of tax returns. (Please refer to Section 550 of this handbook.)
8. Itemize and explain your anticipated program costs for all administrative expenses, including estimated costs for the volunteer recognition items (see Section 510(g)(9). These costs cannot be more than 30% of the estimated program cost or line 15 of the Form 8653, Tax Counseling for the Elderly Program Application Plan. Administrative costs should not include the cost of the trip to the orientation meeting. (See number 13 below and also Section 510 (g) and (h) of this handbook.)

9. Identify the geographic distribution of assistance sites and telephone answering sites. If plans include providing assistance in more than one state, list the anticipated number of sites for each state. Include in this description how many sites will be operated one time only during the period January 1 though April 15, and how many sites will be operated on a regular basis. 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. If applicable, describe the type of assistance to be given by telephone and your plans to monitor its quality.
12. The orientation meeting is normally held in December. A location will be determined. Provide an estimate of travel expenses (including meals, lodging, taxi fares, etc.) to the orientation meeting. Cost of travel by commercial transportation must be economy fare, and discount rates (excursion and/or "super-saver" fares) should be used when applicable. Meals and lodging will be limited to the applicable government per diem rate in effect at that time. Since the location has not been determined, include $200 per day for meals and lodging and $700.00 for round trip air fare.
    Note: The total estimated cost of the orientation meeting should be reported on line 16 of the Form 8653.
13. If your organization is interested in participating in e-filing, describe your proposed activities and associated costs, including the type of expenses and estimated amounts and how many returns you anticipate on e-filing. The total estimated cost for electronic filing should be stated on line 17 of the Form 8653. These expenses are not considered administrative expenses. In addition, they should not exceed the total grant amount. (Refer to Section 520 for more detailed information.)

Form **8653**

(June 2005)

Department of the Treasury — Internal Revenue Service

Tax Counseling for the Elderly Program Application Plan

2006

SAMPLE

Reimbursement Expenses	(a) Numbers	(b) Cost
1. To Volunteer tax assistors	20	$1,000
2. To Volunteer instructors		
3. To Volunteer coordinators/administrators	2	800
4. TOTAL (ADD 1–3)	22	$1,800

Administrative Expenses		
5. Salaries/benefits (Clerical Staff Only)	2	$200
6. Supplies—For TCE Program		75
7. Rent/utilities/custodial services—Prorated for TCE Programs		
8. Auditing		
9. Travel (Includes travel to monitor TCE Sites, meet with SPEC Territory personnel, etc.)		300
10. Development of program publicity		50
11. Report processing		
12. Telephone installation (No 800 or WATTS Lines)		
13. Postage		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 (Exclude Orientation Meeting) (ADD lines 4 and 14, column (b))		2,500
16. Estimated cost of Orientation Meeting		500
17. Estimated cost of Electronic Filing		200
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 for taxpayers 60+		
a. Paper Federal returns	500	
b. Electronically filed Federal returns	500	
c. Total of 19a and 19b	1,000	
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. Paper sites	5	
b. e-file sites	5	
c. Combination of both lines 21a and 21b	3	
d. Total of 21a, 21b, and 21c	13	
Signature of responsible office	Date	

Cat. No. 64328V

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

Form **8653** (Rev. 6-2005)

Instructions

Lines 1–3. Enter the number of volunteer tax assistors 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, 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).*

Lines 4–5. Self-explanatory.

Line 6. Supplies include pencils, pens, paper, postage, etc. These are supplies for the TCE Program other than those directly attributable for e-file.

Lines 7–9. Self-explanatory.

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 report processing.

Line 12. Enter the estimated cost of installing temporary telephone lines at "telephone answering sites."

Line 13. Enter the estimated cost for all postage, including postage needed for the fulfillment of orders for program materials.

Lines 14–16. Self-explanatory.

Lines 17. Cost for diskettes, paper, printer cartridges, toner, envelopes to mail Forms 8453, and anything else directly attributable to e-file expenses.

Lines 18. Self-explanatory.

Lines 19 a–c. List the number of individual Federal returns you expect to prepare for taxpayers 60+ for paper Federal returns, electronically filed Federal returns, and the total of paper Federal returns and electronically filed Federal returns.

Lines 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–d. Project the number of tax preparation sites, the number of paper sites, the number of e-file sites, the combination of lines 21a and 21b, and the total of lines 21a, 21b, and 21c.

Cat. No. 64328V Form **8653** (Rev. 6-2005)

Form **8653** (June 2005)

Department of the Treasury — Internal Revenue Service

Tax Counseling for the Elderly Program Application Plan

2006

Reimbursement Expenses	(a) Numbers	(b) Cost
1. To Volunteer tax assistors		
2. To Volunteer instructors		
3. To Volunteer coordinators/administrators		
4. TOTAL (ADD 1-3)	0	0
Administrative Expenses		
5. Salaries/benefits (Clerical Staff Only)		
6. Supplies—For TCE Program		
7. Rent/utilities/custodial services—Prorated for TCE Programs		
8. Auditing		
9. Travel (Includes travel to monitor TCE Sites, meet with SPEC Territory personnel, etc.)		
10. Development of program publicity		
11. Report processing		
12. Telephone installation (No 800 or WATTS Lines)		
13. Postage		
14. Total administrative expenses (ADD lines 5 through 13, column (b)). This figure should not be more than 30% of line 15		0
15. Estimated program cost (Exclude Orientation Meeting) (ADD lines 4 and 14, column (b))		0
16. Estimated cost of Orientation Meeting		
17. Estimated cost of Electronic Filing		
18. Total estimated program cost (ADD lines 15, 16, and 17 column (b))		0
Other Information		
19. Number of individual Federal tax returns you expect to prepare for taxpayers 60+		
a. Paper Federal returns		
b. Electronically filed Federal returns		
c. Total of 19a and 19b	0	
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. Paper sites		
b. e-file sites		
c. Combination of both lines 21a and 21b	0	
d. Total of 21a, 21b, and 21c	0	
Signature of responsible office	Date	

Catalog Number 64328V | ***NOTE:*** *To be completed when applying for entry into the program.* | Form **8653** (Rev. 6-2005)

Instructions

Lines 1–3. Enter the number of volunteer tax assistors 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, 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).*

Lines 4–5. Self-explanatory.

Line 6. Supplies include pencils, pens, paper, postage, etc. These are supplies for the TCE Program other than those directly attributable for e-file.

Lines 7–9. Self-explanatory.

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 report processing.

Line 12. Enter the estimated cost of installing temporary telephone lines at “telephone answering sites.”

Line 13. Enter the estimated cost for all postage, including postage needed for the fulfillment of orders for program materials.

Lines 14–16. Self-explanatory.

Lines 17. Cost for diskettes, paper, printer cartridges, toner, envelopes to mail Forms 8453, and anything else directly attributable to e-file expenses.

Lines 18. Self-explanatory.

Lines 19 a–c. List the number of individual Federal returns you expect to prepare for taxpayers 60+ for paper Federal returns, electronically filed Federal returns, and the total of paper Federal returns and electronically filed Federal returns.

Lines 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–d. Project the number of tax preparation sites, the number of paper sites, the number of e-file sites, the combination of lines 21a and 21b, and the total of lines 21a, 21b, and 21c.

IRS Volunteer Income Tax Preparation and Outreach Programs Privacy Act Notice

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

APPLICATION FOR FEDERAL ASSISTANCE

Version 7/03

1. TYPE OF SUBMISSION: Application ☐ **Construction** ☐ **Non-Construction**	Pre-application ☐ **Construction** ☐ **Non-Construction**	**2. DATE SUBMITTED**	Applicant Identifier
		3. DATE RECEIVED BY STATE	State Application Identifier
		4. DATE RECEIVED BY FEDERAL AGENCY	Federal Identifier

5. APPLICANT INFORMATION

Legal Name:		**Organizational Unit**:	
		Department:	
Organizational DUNS:		Division:	
Address:		**Name and telephone number of person to be contacted on matters involving this application (give area code)**	
Street:		Prefix:	First Name:
City:		Middle Name	
County:		Last Name	
State:	Zip Code	Suffix:	
Country:		Email:	
6. EMPLOYER IDENTIFICATION NUMBER *(EIN)*: ☐☐-☐☐☐☐☐☐☐		Phone Number (give area code)	Fax Number (give area code)

8. TYPE OF APPLICATION: ☐ **New** ☐ **Continuation** ☐ **Revision** If Revision, enter appropriate letter(s) in box(es) (See back of form for description of letters.) ☐ ☐ Other (specify)	**7. TYPE OF APPLICANT: (**See back of form for Application Types) Other (specify)
	9. NAME OF FEDERAL AGENCY:
10. CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER: ☐☐-☐☐☐ TITLE (Name of Program):	**11. DESCRIPTIVE TITLE OF APPLICANT'S PROJECT:**
12. AREAS AFFECTED BY PROJECT *(Cities, Counties, States, etc.)*:	

13. PROPOSED PROJECT		**14. CONGRESSIONAL DISTRICTS OF:**	
Start Date:	Ending Date:	a. Applicant	b. Project

15. ESTIMATED FUNDING:		**16. IS APPLICATION SUBJECT TO REVIEW BY STATE EXECUTIVE ORDER 12372 PROCESS?**
a. Federal	$ .00	a. Yes. ☐ THIS PREAPPLICATION/APPLICATION WAS MADE AVAILABLE TO THE STATE EXECUTIVE ORDER 12372 PROCESS FOR REVIEW ON
b. Applicant	$ .00	
c. State	$ .00	DATE:
d. Local	$ .00	b. No. ☐ PROGRAM IS NOT COVERED BY E. O. 12372
e. Other	$ .00	☐ OR PROGRAM HAS NOT BEEN SELECTED BY STATE FOR REVIEW
f. Program Income	$ .00	**17. IS THE APPLICANT DELINQUENT ON ANY FEDERAL DEBT?**
g. TOTAL	$ .00	☐ Yes If "Yes" attach an explanation. ☐ No

18. TO THE BEST OF MY KNOWLEDGE AND BELIEF, ALL DATA IN THIS APPLICATION/PREAPPLICATION ARE TRUE AND CORRECT. THE DOCUMENT HAS BEEN DULY AUTHORIZED BY THE GOVERNING BODY OF THE APPLICANT AND THE APPLICANT WILL COMPLY WITH THE ATTACHED ASSURANCES IF THE ASSISTANCE IS AWARDED.

a. Authorized Representative

Prefix	First Name	Middle Name
Last Name		Suffix
b. Title		c. Telephone Number (give area code)
d. Signature of Authorized Representative		e. Date Signed

Previous Edition Usable
Authorized for Local Reproduction

Standard Form 424 (Rev.9-2003)
Prescribed by OMB Circular A-102

INSTRUCTIONS FOR THE SF-424

Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0043), Washington, DC 20503.

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

This is a standard form used by applicants as a required face sheet for pre-applications and applications submitted for Federal assistance. It will be used by Federal agencies to obtain applicant certification that States which have established a review and comment procedure in response to Executive Order 12372 and have selected the program to be included in their process, have been given an opportunity to review the applicant's submission.

Item:	Entry:	Item:	Entry:
1.	Select Type of Submission.	11.	Enter a brief descriptive title of the project. If more than one program is involved, you should append an explanation on a separate sheet. If appropriate (e.g., construction or real property projects), attach a map showing project location. For preapplications, use a separate sheet to provide a summary description of this project.
2.	Date application submitted to Federal agency (or State if applicable) and applicant's control number (if applicable).	12.	List only the largest political entities affected (e.g., State, counties, cities).
3.	State use only (if applicable).	13	Enter the proposed start date and end date of the project.
4.	Enter Date Received by Federal Agency Federal identifier number: If this application is a continuation or revision to an existing award, enter the present Federal Identifier number. If for a new project, leave blank.	14.	List the applicant's Congressional District and any District(s) affected by the program or project
5.	Enter legal name of applicant, name of primary organizational unit (including division, if applicable), which will undertake the assistance activity, enter the organization's DUNS number (received from Dun and Bradstreet), enter the complete address of the applicant (including country), and name, telephone number, e-mail and fax of the person to contact on matters related to this application.	15.	Amount requested or to be contributed during the first funding/budget period by each contributor. Value of in kind contributions should be included on appropriate lines as applicable. If the action will result in a dollar change to an existing award, indicate only the amount of the change. For decreases, enclose the amounts in parentheses. If both basic and supplemental amounts are included, show breakdown on an attached sheet. For multiple program funding, use totals and show breakdown using same categories as item 15.
6.	Enter Employer Identification Number (EIN) as assigned by the Internal Revenue Service.	16.	Applicants should contact the State Single Point of Contact (SPOC) for Federal Executive Order 12372 to determine whether the application is subject to the State intergovernmental review process.
7.	Select the appropriate letter in the space provided. A. State B. County C. Municipal D. Township E. Interstate F. Intermunicipal G. Special District H. Independent School District I. State Controlled Institution of Higher Learning J. Private University K. Indian Tribe L. Individual M. Profit Organization N. Other (Specify) O. Not for Profit Organization	17.	This question applies to the applicant organization, not the person who signs as the authorized representative. Categories of debt include delinquent audit disallowances, loans and taxes.
8.	Select the type from the following list: • "New" means a new assistance award. • "Continuation" means an extension for an additional funding/budget period for a project with a projected completion date. • "Revision" means any change in the Federal Government's financial obligation or contingent liability from an existing obligation. If a revision enter the appropriate letter: A. Increase Award B. Decrease Award C. Increase Duration D. Decrease Duration	18	To be signed by the authorized representative of the applicant. A copy of the governing body's authorization for you to sign this application as official representative must be on file in the applicant's office. (Certain Federal agencies may require that this authorization be submitted as part of the application.)
9.	Name of Federal agency from which assistance is being requested with this application.		
10.	Use the Catalog of Federal Domestic Assistance number and title of the program under which assistance is requested.		

SF-424 (Rev. 7-97) Back

V. After You Have Been Accepted Into the Program

Responsibilities of the Program Sponsor

Subpart 500 General

510 Management of Funds

a. Once a proposal has been accepted, and all appropriate documents have been signed (by the Director, Field Operations, Stakeholder Partnerships, Education and Communication, Wage and Investment Division, and the responsible official for the sponsoring organization), the IRS will generally provide a portion of the grant amount by the Division of Payment Management electronic payment system as an advance payment of Federal funds. (See Section 220)

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

  1. you receive less than $120,000.00 in federal awards per year; or

  2. the best reasonably available interest-bearing account would not be expected to earn interest in excess of $250.00 per year on Federal cash balances or require an average or minimum balance so high that it would not be feasible.

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

c. YOU SHALL PROMPTLY, BUT AT LEAST ANNUALLY, REMIT TO THE IRS INTEREST EARNED ON ADVANCES OF FEDERAL GRANT FUNDS. HOWEVER, YOU MAY KEEP INTEREST EARNED ON ALL ADVANCES OF FEDERAL GRANT FUNDS OF $250.00 OR LESS PER FISCAL YEAR.

d. Any changes to the above procedures must be approved in writing by the IRS SPEC Headquarter's Office TCE Program Analyst.

e. Consistent with the national goal of expanding the opportunities for minority business enterprises, recipients are encouraged to use minority banks.

f. The expenses shown in (g) are allowable costs provided they are ordinary and necessary and, in total, do not exceed the amount of the total award specified in the Cooperative Agreement. Budgeted activities must not exceed the amount stated in the Tax Counseling for the Elderly Program Application Plan, Form 8653, Line 18, without written approval from the IRS.

g. Expenses are allowable only if they are expenses or costs that would not have been incurred but for the program. Such expenses include: reimbursements to volunteers, publicity, and training costs directly and totally associated with the program. Such expenses would also include properly allocable:

  1. salaries, wages, and benefits of clerical personnel;

  2. office supplies and equipment with a unit cost less than $15;

  3. rent, utilities, and custodial services when additional and necessary;

  4. miscellaneous services, such as printing, postage, insurance, etc.;

  5. audit services;

  6. installation of telephone lines necessary to service a telephone answering site and/or a telephone line to support e-file. (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);

  7. travel of program sponsors (or expenses incurred by program administrators or coordinators who are paid staff to monitor sites, meet with the IRS SPEC territory coordinator, etc., and may be required to travel to IRS SPEC Headquarters, to attend an orientation/training session; (The purpose of the session is to fully explain the requirements and obligations of the TCE Program.)

  8. costs incurred for interpreter services for a hearing-impaired taxpayer (if applicable, include on Form 8654 and write in as "INTERPRETER SERVICES" as an administrative expense.

  9. The sponsor may use grant funds to purchase items to recognize volunteers for their contributions to the TCE Program. Recognition items should not exceed $5.00 per volunteer and should be reported on Form 8653 and Form 8654 as an administrative expense under "supplies". (Refer to Section 440(b)(8)) and Section 595(e)(8) for itemizing volunteer recognition expenses.)

  10. The sponsor may use grant funds to purchase software for the e-filing of returns. This purchase is not considered an administrative expense. The sponsor may also use grant funds to purchase supplies for e-filing. Supplies include diskettes, paper, cartridges, toner, postage for acknowledgment and rejection letters, mailing envelopes, and other miscellaneous expenses. Grant funds can also be used for upgrading equipment. If possible, costs for upgrades to equipment should be kept to a minimum. These expenses should be reported on Forms 8653 (line 17) and 8654 (line 21). In addition, these expenses should be itemized in your Proposed Program Plan and final narrative. Remember, these expenses must remain within your total grant amount.

  11. Grant funds may also be used to purchase computer equipment in accordance with the cost principles outlined in OMB Circular A-122.

Federal funds may NOT be used for:

  1. salaries, wages, and benefits of program sponsor executives or administrators;

2. supplies or equipment with a unit cost of more than $15 (Refer to exception in Section 510(g)(9));
3. purchase, construction, repair, or rehabilitation of any building or any portion thereof;
4. costs or expenses incurred which do not support nor benefit the program, or which are unnecessary in carrying out the program;
5. costs or expenses incurred or paid prior to IRS approval of the Cooperative Agreement;
6. costs for installation of a "toll-free," "Watts," or "800" number for providing tax assistance;
7. preparation of the application package;
8. preparation for next year's program; and
9. any costs for hotel accommodations over the Federal government per diem rate for a particular location when a sponsor conducts a meeting(s).

i. 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.

j. Unexpended grant amounts and advance payments must be returned to the Internal Revenue Service. (Refer to Sections 220(c) and 420(c)) Improper expenditure of grant funds will result in a debt to the Federal government.

k. You are required to submit an original signed copy of Form 8654, Tax Counseling for the Elderly Program Quarterly/Final Program Report. This form is sent, even if you do not request funds. The form is required within 30 working days following the end of each quarter.

520 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. This is especially true when organizations offer electronic filing to bring potential refunds quicker to those in need. IRS recognizes that each organization is at a different stage of program development and will offer the necessary guidance, assistance, and support along the way.

E-filing of returns has many advantages for the taxpayer, including faster processing of the return, a greater accuracy rate, less correspondence with the IRS because of increased accuracy, and less paper.

SPONSORS MAY USE GRANT FUNDS TO PURCHASE COMPUTER EQUIPMENT in accordance with OMB Circular A-122. The sponsor may use grant funds to cover the purchase of tax preparation software, installation and maintenance of phone lines for transmitting e-filed returns during the span of time the site is open and e-filing returns, and telephone charges related to the transmission of electronically filed returns. In addition, the sponsor may use grant funds to purchase supplies and upgrade equipment provided the expenses are reasonable. You should build supply costs into your TCE grant for expenses such as toner, paper, printer cartridges, diskettes, postage for acknowledgment and rejection letters, mailing envelopes, and other miscellaneous expenses. (Refer to Section 510(g)(10) for specific expenditures.) These expenses will not be considered an "administrative" expense and will not be included as part of the 30% administrative limitation, however, your expenses for e-filing must not exceed your total grant amount. This expense is noted on Form 8653, line 17. You should itemize these expenses in your proposal as an attachment to Form 8653, Tax Counseling for the Elderly Application Plan (please refer to Section 440), indicating the type of expense and the estimated amount. In addition, your e-filing expenditures should be reflected on line 21 of Form 8654, Tax Counseling for the Elderly Program Quarterly/Final Program Report, with an attachment itemizing expenses.

Upon availability, your local IRS SPEC Territory Office may be able to loan computer equipment to your organization for the sole purpose of e-filing. In addition, tax preparation software may also be available from your IRS SPEC Territory Office for e-filing. However, minimum standards for e-file will be used to determine which organizations will be eligible for the equipment and the software. You may be able to use your organization's existing computer equipment depending on whether it is compatible with requirements of the tax preparation software.

There are number of important resources available to you when considering the implementation of electronic filing at volunteer sites. They include Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns; Publication 1345A, Filing Season Supplement for Authorized e-file Providers; Revenue Procedure 200-31, Requirements of Participants in the IRS e-file Program for Individual Income Tax Returns. These documents can be found on IRS' website (www.irs.gov). Also available are Publication 3189, Volunteer e-file Handbook, (Administrator Guide) and the VITA/TCE Electronic Filing – Roles & Responsibilities document outlines more specific details of the volunteer e-file program.

525 Audit Requirements

Audit requirements applicable to grant sponsors are described in OMB Circular A-133, 62 FR 35278-35302 (June 30, 1997). If you expend less than $500,000 a year in total Federal awards, no audit requirements are applicable. The IRS, however, has the right to audit expenditure of TCE funds regardless of the dollar amount of Federal funding received by the sponsoring organization.

If you expend $500,000 or more a year in Federal awards, you must provide IRS with a copy of your Single Audit Report. You must arrange for an audit by an independent auditor in accordance with the Government Auditing Standards developed by the Comptroller General of the United States.

530
Lobbying Activities

Public Law 101-121, "Limitations on the Payment of Funds to Influence Federal Transactions" prohibits recipients of Federal contracts, loans, and cooperative agreements from using appropriated funds for lobbying the Executive or Legislative branches of the Government with respect to any Federal contact, grant, loan, or cooperative agreement. This law also generally requires that lobbying activities be disclosed by each organization that: (1) requests or receives a Federal contract, grant, loan, or cooperative agreement in excess of $100,000 from an agency; or (2) receives from an agency a commitment in excess of $100,000 that the United States will guarantee or insure a loan. If you request or receive a grant in excess of $100,000, you must complete the Certification Regarding Lobbying. (See 31 U.S.C. 1352 and Treasury Directive 32-12, limiting certification requirements.

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

In addition, any organization which requests or receives a Federal grant, regardless of the amount, must complete a "Certification Regarding Lobbying" Form certifying that the organization has not made and will not make any payment for lobbying with appropriated funds and submit to the IRS.

The reporting period for submission of the above mentioned forms covers the period October 1, 2005, through March 31, 2006.

The reporting period includes the time when the organization actually received their grant monies. These forms are included in the Application Package. Instructions for the Standard Form LLL are also included in the Application Package. The appropriate form(s) for your organization should be submitted with your application package.

540
Coordination of the Program

a. To facilitate the management of various program operations, you must designate a Program Coordinator to work with the IRS at SPEC Headquarter's Office and at the 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 included as part of their salary.

b. Program Coordinators working with the IRS at the SPEC territory office level will be responsible for coordinating program activities in areas defined by IRS SPEC territory office boundaries.

c. Your targeted audience for this program are taxpayers who are 60 years of age or older.

d. Upon request, accommodations for elderly persons with disabilities will be provided by TCE sponsoring organizations in cooperation with the IRS.

e. Since this program is 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 solely 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:

1. providing such assistance is entirely voluntary on the part of those rendering it,
2. no charge is made for the assistance,
3. assistance to the elderly is given priority and is in no way interrupted or delayed, and
4. no additional expense is incurred by the IRS. Since the IRS cannot train volunteers to prepare state and local tax returns, program sponsors are responsible for scheduling appropriate state and local tax training, certification of volunteers and for securing necessary tax forms wherever this service will be voluntarily offered.

NOTE: Congress appropriates funding for the TCE Program specifically to provide free tax assistance to elderly individuals in the preparation of their Federal income tax return. Therefore, TCE grant funds should not be used for assistance other than for the elderly in the preparation of their Federal tax returns.

550
Recruitment and Management of Volunteers

a. As a program sponsor, you are responsible for recruiting and managing a volunteer network to provide tax counseling assistance to elderly individuals.

b. The IRS offers a training course for your TCE volunteers. This course can either be "self-study," or in a classroom situation. The IRS will provide a train the trainer session for the TCE sponsor. The sponsor will be responsible for training their volunteers participating in the TCE program. The name and telephone number of the IRS SPEC Territory Manager is provided to you when your organization is accepted into the TCE Program.

c. The volunteer training course offered by the IRS deals almost exclusively with tax topics covering basic income tax return preparation information and includes the minimum required training topics that must be included in every training course, the filing status; dependency; income; adjustments to income; tax computation; earned income tax credit; and the child tax credit. Volunteers should have the knowledge of basic tax skills before attending the Tax Counseling for the Elderly training.

d. Volunteers may attend a formal training class or elect to take a self-study course. However, sponsors should encourage all volunteers, even experienced volunteers, to attend training because they must take and pass a test in order to become eligible to provide tax assistance to individuals. Those who pass the test with a minimum score of 70 percent will receive notification that they are certified to provide tax assistance as part of the Tax Counseling for the Elderly Program. The opportunity for taking a retest will be made available by the IRS to volunteers who do not pass the test.

NOTE: IT IS MANDATORY THAT ALL VOLUNTEERS (EVEN THOSE INDIVIDUALS WHO ARE ENROLLED AGENTS OR PROFESSIONAL ACCOUNTANTS) MUST PASS AN IRS-APPROVED TEST, THE TRADITIONAL PAPER TEST FORM 6744, OR AN IRS-APPROVED ALTERNATIVE TEST IN ORDER TO BE CERTIFIED.

e. 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.

f. In recruiting volunteers, you should consider the need for the following type of volunteers:

1. Volunteer Tax Assistors
2. Volunteer Tax Instructors
3. Volunteer Coordinators/Administrators

g. VOLUNTEER TAX ASSISTORS are to provide tax information, counseling, and tax return preparation assistance to elderly taxpayers. They are to:

1. follow IRS and program sponsor procedures that safeguard the confidentiality of tax return information and provide for quality review of tax returns;

2. enter the Site Identification Number (SIDN) on all returns prepared (paper and e-file) to ensure each site will get credit for the returns prepared at the site. The SIDN will enable the IRS to provide your organization with site specific information and accomplishments for each of your volunteer sites. All volunteer tax preparation sites will be assigned a SIDN unique to each site. This number should be obtained from your IRS SPEC Territory Office. When filing a paper return, site volunteers will enter the SIDN by writing, stamping, or placing a label with the SIDN on the return in the Paid Preparer's use only section, in the box titled Preparer's SSN or PTIN. For e-file return preparation using the TaxWise software, volunteers will simply pre-set the SIDN in the Paid Preparer section, PTIN field so it will be present on every return filed.

3. maintain site record of the types of assistance provided to taxpayers and submit this information as directed by the program sponsor.

4. complete reimbursement vouchers as required by the program sponsor. These vouchers should show their allowable expenses incurred in the program. The completed vouchers will then be submitted according to guidelines established in the Cooperative Agreement;

5. not solicit or accept donations for their tax counseling and return preparation services;

6. ensure that the basic resource materials, such as Publication 4012, VITA/TCE Resource Guide, Publication 17, Your Federal Income Tax (for individuals), Publication 3189, Volunteer e-file Handbook are accessible when providing return preparation assistance;

7. use an intake questioning process which includes mandatory questions that must be asked of every taxpayer receiving assistance at the site. The mandatory questions are identified within Form 13614, Tax Preparation Information Sheet. A site is not required to use Form 13614, but must include the mandatory questions on their locally developed intake sheet. These questions must be asked of each taxpayer and documented on either Form 13614 or on the partner developed form. (A copy of Form 13614 is included within this package on Page **51**).

8. not refer a client to a ***specific*** paid preparer if the volunteer assistor is unable to help the taxpayer. To prevent the endorsement of a particular paid preparer, the assistor may provide a list of local paid preparers to a client if the individual requires the assistance of a professional; and

9. 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.

10. if an organization has a need to retain return preparation data after the filing season, written notice must be provided to the taxpayer giving them the option to refuse this retention of their data in accordance with Section 590 (c) and (g).

h. VOLUNTEER TAX INSTRUCTORS are to instruct volunteer tax assistors on income tax return preparation. They should be persons with extensive tax background and/or teaching experience/ability. You are responsible for recruiting these volunteer instructors.

1. Volunteer instructors are required to receive certification from IRS just as are volunteer tax assistors.

2. In addition to teaching classes, volunteer instructors have reporting and counseling responsibilities.

3. Volunteer instructors must agree to respect the confidentiality of any taxpayer return information obtained as a result of, or in connection, with volunteer service.

4. Volunteer instructors should be certified to instruct volunteers. They should take the IRS training course and score at least 70 percent to be certified.

5. As a reference, a list of skills/qualifications for successful instructors can be found in Publication 1084, Volunteer Site Information Handbook.

i. 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.

1. Volunteer Coordinators/Administrators who do NOT provide tax assistance to taxpayers do NOT need to receive certification from the IRS.
2. Volunteer Coordinators/Administrators must agree to respect the confidentiality of any taxpayer return information obtained as a result of or in connection with volunteer service.
3. Volunteer Coordinators/Administrators are needed to manage the activities of volunteers and to provide administrative support for the program.
4. Volunteer Coordinators/Administrators also may:
   - recruit volunteers and establish assistance sites;
   - coordinate training and tax assistance schedules;
   - assist with program publicity;
   - maintain records and prepare reports for the IRS and the program sponsor;
   - attend meetings at the IRS and conduct liaison work with the IRS;
   - perform related clerical and secretarial duties; and
   - perform other activities identified by you as agreed to in the Cooperative Agreement.
5. 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).

j. Volunteers are encouraged to use a self-help approach when assisting taxpayers. Self-help assistance involves inviting taxpayers to complete their own returns with guidance from tax assistors.

k. VOLUNTEERS ARE NOT TO DEAL WITH TOPICS THAT THEY HAVE NO EXPERIENCE IN DEALING WITH, OR ON WHICH THEY HAVE NOT RECEIVED IRS TRAINING. IF YOUR VOLUNTEERS PREPARE RETURNS BEYOND THE SCOPE OF THE IRS TRAINING, THE PROGRAM SPONSOR IS RESPONSIBLE FOR CERTIFYING THE VOLUNTEER IS COMPETENT TO PREPARE THE TAX RETURN. IRS WILL NOT ASSUME RESPONSIBILITY FOR VOLUNTEERS PREPARING RETURNS BEYOND THE SCOPE OF WHAT IS PROVIDED IN THE IRS VOLUNTEER TRAINING MATERIAL.

l. Health, accident, and liability insurance for volunteers is your responsibility exclusively.

m. As a PROGRAM SPONSOR, you must also perform the following:

1. Train your own volunteer assistors with assistance from the IRS;
2. plan and publish volunteer assistance and training schedules;
3. monitor volunteer adherence to the schedules;
4. provide the IRS SPEC Territory Office by FEBRUARY 2, 2006, with a list of volunteers who passed the test or retest. Ensure that volunteers are certified by the IRS SPEC territory office as eligible to provide tax counseling and return preparation assistance;
5. advise all volunteers that all return information (physical & electronic data) must be kept confidential and protected both during and after the filing season (see section 590). You must take all reasonable steps necessary to ensure that information provided by taxpayers remains confidential, and inform volunteers that the provisions of Title 18, United States Code, Section 1905, relating to disclosure of tax information, applies to volunteers just as if they were employees of the United States. Title 18 states: Whoever, being an officer or employee of the United States or of any department or agency thereof, any person acting on behalf of the Office of Federal Housing Enterprise Oversight, or agent of the Department of Justice as defined in the Antitrust Civil Process Act (i5 U.S.C. 1311-1214), publishes, divulges, discloses, or makes known in any manner or to any extent not authorized by law any information coming to him in the course of his employment or official duties or by reason of any examination or investigating made by, or return, report or record made to or filed with, such department or agency or officer employee thereof, which information concerns or relates to the trade secrets, processes, operations style of work, or apparatus, or to the identity, confidential statistical data, amount or source of any income, profits, losses, or expenditures of any person, firm, partnership, corporation, or association; or permits any income return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law; shall be fined under this title, or imprisoned not more than one year, or both; shall be removed from office or employment.
6. provide IRS SPEC Headquarters Office with signed Sponsor Agreement to acknowledge receipt and understanding of your responsibilities for protecting taxpayer information and observing the electronic filing software license agreement;
7. 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 13, 2006. TCE sponsors should provide this list immediately to the IRS SPEC territory office when revisions have been made to the site addresses and hours/days of assistance. The program sponsor is responsible for establishing a quality control process to regularly monitor the validity of their site information to ensure accurate information is reflected and any changes to the site information is provided expeditiously to the IRS SPEC territory office as the IRS toll-free telephone assistors must have access to the information in order to provide site locations to taxpayers;
8. indicate on the above list which sites, if any, have telephone answering facilities and indicate the telephone number on the list. Again, any changes

to this information should be reported to the IRS SPEC territory office immediately;

9. maintain records on expenses for which volunteers are reimbursed;
10. prepare and submit reports to the IRS SPEC Headquarters Office as explained elsewhere in this handbook;
11. conduct site reviews of sites affiliated with your organization and provide Form 6729, Volunteer Tax Preparation Site Visitation Report and supplement to IRS SPEC Territory Office within five business days after review (see section 580);
12. encourage the use of the self-help concept of tax return preparation;
13. determine the number of Federal tax forms and IRS program materials you will need to carry out the TCE Program objectives. These items are to be ordered via Form 2333V, Volunteer Order Form, which is available from the local IRS SPEC Territory Manager. YOU WILL NEED TO ALLOW 3 TO 4 WEEKS FOR DELIVERY OF FORMS AND MATERIALS;
14. provide paper, pencils, mailing envelopes and other supplies to volunteers;
15. plan, provide, and monitor the quality and technical proficiency of your volunteers;
16. conduct meetings, issue newsletters, and establish other means of communications to transmit tax law and other administrative information to your volunteers. When issuing a newsletter to your volunteers, you must provide a copy of the newsletter to your local IRS SPEC Territory Manager;
17. ensure that volunteers keep tallies to secure the required information requested on the Form 8654;
18. reimburse volunteers for direct, reasonable, and prudent expenses incurred as part of volunteer service according to guidelines stated in the Cooperative Agreement, and inform volunteers of such guidelines;
19. monitor volunteer compliance with program regulations requirements, Section 163 of the Revenue Act of 1978, the Cooperative Agreement, and compliance with applicable civil rights laws, and take corrective action with volunteers who do not comply; and
20. advise all volunteers that service is to be provided FREE OF CHARGE.

560 Selection and Management of Tax Assistance Sites

a. You are responsible for selecting, establishing, and managing volunteer tax assistance sites.

b. The primary consideration you should use in choosing sites should be the existence of a large elderly population; the accessibility to this population; the location (consider locations where other TCE sites do not exist); and the availability of volunteers in that area. You must comply with the requirements of Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination based upon disability. Thus, nondiscrimination on the basis of disability must be a significant consideration in site selections.

c. 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 Section 510 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.

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

570 Publicity

a. You are responsible for publicizing the TCE Program so that information about it also reaches the elderly, which is defined as taxpayers 60 years or older.

b. Plans for publicity should be made well in advance of the dates assistance is to be offered.

c. All publicity must mention that tax assistance is offered FREE of charge to those taxpayers 60 years of age of older.

580 Quality Control Requirements for Tax Assistance

a. 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.

b. All volunteers have the responsibility to provide quality service and to uphold ethical standards. Standards of conduct have been developed and are included as part of the volunteer certification process.

c. Minimum quality requirements for volunteer sites have been identified in an effort to ensure accurate return preparation and that quality service is provided to those taxpayers who utilize volunteer tax preparation sites. Establishing quality requirements provide a consistent method of operation at each site. The following provide a highlight of the minimum quality requirements, which are further detailed throughout this handbook under the relevant sections:

1. Standardized Intake Process – requirement for all volunteers that provide tax preparation assistance, to utilize a mandatory “intake questioning process” prior to the completion of a return (Refer to Section 550 (g) (7)).

2. All volunteers preparing and/or reviewing tax returns must be certified. (Refer to Section 550 (d)).
3. Availability of reference materials and resource guides at every site should be accessible to all volunteers preparing tax returns. (Refer to Section 550 (g) (6)).
4. Title VI posters are displayed at the site.
5. SIDN is shown on all returns prepared at the site.
6. EFIN is shown on all e-filed returns.
7. Quality Review process in place.

d. As a program sponsor, you should independently develop and institute on-site quality review procedures for your sites, to ensure that taxpayers are receiving quality service and accurate tax return preparation assistance. You are to notify the IRS if problems, delays or adverse conditions occur that would affect the objective of the TCE Program. You should also send the IRS a statement that includes the action(s) taken, or contemplated, and any assistance you may need to resolve the situation.

NOTE: Volunteers should assist only with returns, supporting schedules and forms for which they have been trained and to refer taxpayers with difficult returns or returns presenting issues beyond the volunteer's training and/or experience to a paid preparer.

e. As a quality control measure, volunteer assistors will be provided with an IRS toll-free number in obtaining answers to technical questions. This telephone number can be found in the volunteer training materials or can be obtained from the IRS SPEC Territory Manager.

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

590 Privacy and Confidentiality – A Public Trust

a. The IRS sponsors the TCE Program to provide free tax return preparation for elderly taxpayers. Details governing the operation of this program are covered throughout this application; however, there is one principle that echoes a cornerstone of the IRS, ensuring that public trust is protected and confidentiality is guaranteed.

b. Taxpayers utilizing volunteer program services provide personal information to the volunteers, such as names, addresses, social security numbers, birth dates, and bank account information. Therefore, volunteers must keep the information confidential and protect it from unauthorized individuals and misuse.

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

1. Volunteers must keep confidential the information provided for tax return preparation;
2. Volunteers must protect physical and electronic data gathered for tax return preparation both during and after filing season;
3. Partners with a need to retain and use the information (for purposes other than the preparation of the current year tax return) must provide written notice to customers outlining what information will be retained, for how long, how the information will be used, that it will be protected and obtain their approval. The customer must be provided an option allowing them to refuse this use of their information;
4. Volunteers who use IRS loaned equipment must delete customer information after the filing season tax preparation activities are completed; and
5. Site Coordinators must keep confidential any personal volunteer information provided.

d. In an ongoing effort to provide guidance to our partners, the SPEC Division of the IRS has developed a document, Privacy and Confidentiality – A Public Trust. Upon selection into the TCE Program for FY 2006, your organization will be provided with a copy of this document which incorporates the key principles necessary to ensure taxpayer information is kept private and confidential.

e. The document Privacy and Confidentiality – A Public Trust outlines your responsibilities as a program sponsor and for educating your volunteers to ensure taxpayer information is always protected. It is important that this information be communicated with all of your volunteers.

f. Included with this document is a Sponsor Agreement. We ask that you sign this document to acknowledge receipt and understanding of your responsibilities for protecting taxpayer information and observing our electronic filing software license agreement and provide the sponsor agreement to the SPEC Headquarters Office.

g. Also included in this package is a sample notice that may be used if you choose to retain taxpayer information. It is only a sample and can be modified to fit your particular situation. The final notice must include what information will be retained, for how long, how it will be used, that it will be protected, and allow the customers the option of refusing this use of their data.

600 Financial and Management Reporting Requirements

You are required to request financial payments through the Department of Health and Human Services (HHS) Payment Management System (PMS). The PMS System is internet based. If you do not have access to the Internet, alternative arrangements can be made with HHS. Also, you can obtain internet access at the library.

The PMS System has an on-line tutorial application for those who require assistance using the system. Also, HHS will send you a welcome package that explains the system and identifies the PMS contact person for TCE once you have been accepted into the TCE Program.

a. Logon on the HHS Website by typing: www.dpm.psc.gov. This on-line payment system enables you to transmit a request for Federal funds to the PMS system within minutes. Once the payment has been processed and approved, funding will be transmitted by an ACH Direct Deposit into your bank account and available the next business day. As you request funds, keep in mind that your organization should be requesting funds for immediate disbursement needs only. This means you should request payments as you would write your checks or otherwise disburse funds.

b. Submit a complete copy of Form 8654, Tax Counseling for the Elderly Quarterly/Final Program Report on a quarterly basis through the filing season. The Form 8654 should be prepared as cumulative, reflecting expenditures for that quarter. ALWAYS SEND FORM 8654, even though you may not be requesting funds. Also, documentation of expenses for the Orientation Meeting (i.e., airline tickets, hotel, meals, etc.) are needed for reimbursement and should be attached to Form 8654.

c. One original Form 8654 and two copies should be submitted 30 days after the quarter ends. The quarter ending dates are December 31, March 31, June 30, and September 30. Mail the Form 8654 to:

Internal Revenue Service
SE:W:CAR:SPEC:FO:OA, Room C4-168 (NCFB)
5000 Ellin Road
Lanham, MD 20706
Attention: TCE Program Analyst

NOTE: Please see examples of Form 8654.

610
Final Program Report

NOTE: SPONSORS COMPLETING PROGRAM ACTIVITY PRIOR TO THE EXPIRATION PERIOD OF THE COOPERATIVE AGREEMENT (SEPTEMBER 30) SHOULD SUBMIT THEIR FINAL REPORTS TO THE IRS WITHIN 90 DAYS OF FINAL PROGRAM ACTIVITY.

a. At the end of the program season, you must submit a final report to give us specific information about the methods and procedures used to implement your program. This final report will show the actual expenses incurred by you on this program during the period of the Cooperative Agreement.

b. BY JUNE 30, 2006, WE MUST RECEIVE A DRAFT FINAL NARRATIVE REPORT AND A DRAFT FORM 8654 ITEMIZING YOUR TOTAL PROGRAM EXPENDITURES THROUGH May 31. This documentation will be used during the review of the TCE Application Packages for the next program year. Provide two copies of the draft narrative report and two Form 8654 with original signatures.

c. By December 29, 2006, you must submit a final Form 8654 and your final "Narrative Comments", (see (e) below). The sponsor should submit three copies of the final narrative and three Final Form 8654 with original signatures. Under unusual circumstances, a request for an extension of time to submit the final report may be requested from the SPEC Headquarters Office TCE Program Analyst. THIS REQUEST SHOULD BE SUBMITTED IN WRITING TO THE PROGRAM ANALYST, AND THE EXTENSION MAY NOT EXCEED A TOTAL OF 30 DAYS FROM THE CLOSE OF FINAL PROGRAM ACTIVITY.

d. Discrepancies between the estimates submitted on Form 8653 and the actual expenses shown on the Final Program Report Form 8654 must be explained in the final program narrative.

e. NARRATIVE - NARRATIVE COMMENTS MUST BE TYPED, DOUBLE SPACED AND NUMBERED TO COINCIDE WITH THE PARAGRAPHS FOLLOWING. In this report you must clearly state, in detail, what actions you took in implementing the TCE Program.

1. Briefly describe the overall approach you took in implementing this program and the steps you took to ensure compliance with its rules and administrative guidelines.
2. Describe the methods and resources you used to recruit volunteer assistors, instructors, and coordinators/administrators.
3. Describe how the training for your volunteers was provided. Specify whether your organization provided the training.
4. Describe the method and frequency of reimbursement to volunteers. For example, state whether the volunteers were reimbursed for the actual expenses they incurred or were stipends provided. Please explain in detail. If stipends were provided, indicate the amount of the stipends per volunteer.
5. Specifically state how program and site publicity were provided.
6. Specifically state how volunteers provided quality service to elderly taxpayers. In detail, describe any on-site quality review procedures and periodic meetings you held to draw the attention of volunteers to problem areas.
7. Describe the steps you took to ensure taxpayer privacy and to maintain the confidentiality of tax returns.
8. Itemize and explain actual program costs for all administrative expenses. Specify the costs for interpreter services and recognition items. If you rented space for providing tax assistance, give a breakdown of the costs incurred. If administrative expenses were more than 30% of the total award, you should state so and provide a detailed explanation.

9. State the total number of individual Federal tax returns prepared (paper and e-file); the number of taxpayers assisted by TCE volunteers (exclude return preparation); the total number of taxpayers assisted; the number of tax preparation sites (paper, e-file, combination of both paper and e-file, and combination of paper, e-file and paper/e-file); provide a listing of each site's Location ID, EFIN number, whether the site is a combination paper/e-file site; and, the volunteer return preparation hours for each site.
10. Identify the geographic distribution and number of assistance sites and telephone answering sites. If assistance was provided in more than one state, list the number of sites for each state.
11. Explain internal procedures you used to monitor and evaluate program activities to ensure that the program was administered in accordance with the cooperative agreement guidelines.
12. If applicable, describe the type of assistance given by telephone and the procedures you used to monitor its quality.
13. State the cost of travel expenses (including meals and lodging) to the Orientation Meeting. You are required to provide documentation with your initial Form 8654. (Refer to Section 590(a)).
14. If your organization participated in e-filing, describe your activities and list the types of expenses and the amounts. As a reminder, these expenses are ***not*** considered administrative expenses, but must not exceed your total grant amount. (Refer to Sections 510(g)(10) and 520 for more detailed information).

620
Close-Out Procedures

a. If a final audit has not been completed before the closeout of the grant, the IRS retains the right to recover from you any costs that are disallowed to you when a final audit is performed. (Refer to Section 525 for audit requirements)

b. Once all the applicable administrative actions and all the required work of the grant have been completed, you will be expected to immediately refund any unspent funds that the IRS advanced or paid to you for the program.

THIS PAGE INTENTIONALLY LEFT BLANK

DISCLOSURE OF LOBBYING ACTIVITIES

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure.)

Approved by OMB
0348-0046

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

2. Status of Federal Action:
a. bid offer application
b. initial award
c. post-award

3. Report Type:
a. initial filing
b. material change

For Material Change Only:
year ____________ quarter ____________
date of last report ____________

4. Name and Address of Reporting Entity:
☐ Prime ☐ Subawardee
Tier _ _ _ , *if known:*

Congressional District, *if known:*

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

Congressional District, *if known:*

6. Federal Department Agency:

7. Federal Program Name/Description:

CFDA Number, *if applicable:* ____________

8. Federal Action Number, *if known:*

9. Award Amount, *if known:*

$

10. a. Name and Address of Lobbying Entity
(if individual, last name, first name, MI):

b. Individuals Performing Services *(including address if different from No. 10a)*
(last name, first name, MI):

(attach Continuation Sheet(s) SF-LLL-A, if necessary)

11. Award of Payment *(check all that apply):*

$ ____________ ☐ actual ☐ planned

12. Form of Payment *(check all that apply):*
☐ a. cash
☐ b. in-kind; specify: nature ____________
value ____________

13. Type of Payment *(check all that apply):*
☐ a. retainer
☐ b. one-time fee
☐ c. commission
☐ d. contingent fee
☐ e. deferred
☐ f. other, specify: ____________

14. Brief Description of Services Performed or to be Performed and Date(s) of Service, including officer(s), employee(s), or Member(s) contacted for Payment Indicated in Item 11:

(attach Continuation Sheet(s) SF-LLL-A, if necessary)

15. Continuation Sheet(s) SF-LL-A attached: ☐ Yes ☐ No

16. 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: ____________
Print Name: ____________
Title: ____________
Telephone No.: ____________ **Date:** ____________

Federal Use Only:

Authorized for Local Reproduction Standard Form - LLL

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

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

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a follow-up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, state and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime 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 of loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number, invitation for Bid (IFB) number, grant announcement number, the contract, grant, or loan award number, the application proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment of the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, state and zip code of the lobbying entity 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. Enter the amount of compensation paid or reasonably expected to be paid by the reporting entity (item 4) to the lobbying entity (item 10). Indicate whether the payment has been made (actual) or will be made (planned). Check all boxes that apply. If this is a material change report, enter the cumulative amount of payment made or planned to be made.
12. Check the appropriate box(es). Check all boxes that apply. If payment is made through an in-kind contribution, specify the nature and value of the in-kind payment.
13. Check the appropriate box(es). Check all boxes that apply. If other, specify nature.
14. Provide a specific and detailed description of the services that the lobbyist has performed, or will be expected to perform, and the date(s) of any services rendered. Include all preparatory and related activity, not just time spent in actual contact with Federal officials. Identify the Federal official(s) or employee(s) contacted or the officer(s), employee(s), or Member(s) of Congress that were contacted.
15. Check whether or not a SF-LLL-A Continuation Sheet(s) is attached.
16. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

Public reporting burden for this collection of information is estimated to average 30 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.

CERTIFICATIONS REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

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

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

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

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

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

Typed Name & Title of Authorized Representative

Signature of Authorized Representative

Date

THIS PAGE INTENTIONALLY LEFT BLANK

Form **8654** (June 2005)

Department of the Treasury — Internal Revenue Service

Tax Counseling for the Elderly Program Quarterly/Final Program Report

1. Report Type ☒ Quarterly ☐ Final

2. Fiscal Year 2006

3. Recipient Organization Name

Street Address | City | State | Zip Code

4. Report Period *(Month, day, year)*
From 1 / 1 / 2006
To 3 / 31 / 2006

Account/Identifying Number

SAMPLE

			(a) Numbers	(b) Cost
Reimbursement Expenses	5.	To Volunteer tax assistors	20	$ 500
	6.	To Volunteer instructors		
	7.	To Volunteer coordinators/administrators	2	425
	8.	TOTAL (ADD lines 5–7)	22	$925
Administrative Expenses	9.	Salaries/benefits (Clerical Staff Only)	2	$100
	10.	Supplies—For TCE Program		50
	11.	Rent/utilities/custodial services—Prorated for TCE Program		
	12.	Auditing		
	13.	Travel (includes travel of paid staff to monitor sites, meet with SPEC Territory personnel, etc.)		100
	14.	Development of program publicity		50
	15.	Report processing		
	16.	Telephone installation (No WATTS or 800 Lines)		
	17.	Postage		75
	18.	Total administrative expenses (ADD lines 9 through 17, column (b)). This figure should not be more than 30% of line 19		375
	19.	Program cost (ADD lines 8 and 18 column (b))		1,300
	20.	Cost of Orientation Meeting		500
	21.	Costs for Electronic Filing		200
	22.	Total program cost (ADD lines 19, 20, and 21 column (b))		2,000
	23.	Total amount of federal advance		1,500
	24.	Unexpended balance of federal advance (Subtract line 22 from 23)		0
	25.	Refund to IRS (Complete on final report ONLY) (Take amount from line 24)		0

Cat. No. 64330H

Form **8654** (Rev. 6-2005)

Account/Identifying Number		60+	Other
Other Information	**26.** Number of individual Federal tax returns prepared (paper)	200	25
	27. Number of individual Federal tax returns prepared (e-file)	250	10
	28. Total number of individual Federal tax returns prepared (paper and e-file)	450	35
	29. Number of taxpayers assisted—all other (excludes return preparation)	100	20
	30. Total number of taxpayers assisted (add lines 28 and 29)	550	55
	31. Number of Tax Preparation sites		**Numbers**
	a. Paper sites		5
	b. e-file sites		5
	c. Combination Paper/e-file sites		3
	d. Combination of lines 31a, 31b and 31c		13
	32. Please attach to this form, a listing of each site's Location ID, its EFIN Number, whether the site is a combination paper/e-file site, and the volunteer return preparation hours for each site.		

Signature of responsible office	Date	Agency Use

SAMPLE

Cat. No. 64330H Form **8654** (Rev. 6-2005)

Instructions

Lines 1–4. Self-explanatory.

Lines 5–8. Enter the number of volunteer tax assistors on line 5(a), the number of volunteer instructors on line 6(a), and the number of volunteer coordinators/administrators on line 7(a). Enter the total number of volunteer tax assistors, volunteer instructors, and volunteer coordinators/administrators on ine 8(a). DO NOT count any volunteer twice, even if he/she serves in two or more capacities.

Enter the final amount of reimbursement for volunteer tax assistors, volunteer instructors and volunteer coordinators/administrators on the appropriate line in column (b). DO NOT include expenses for any volunteer twice (i.e., if an individual serves as a volunteer coordinator as well as a tax assistor all of his/her expenses should be estimated on line 7, only).

Line 9. Self-explanatory.

Line 10. Supplies include pencils, pens, paper, etc. These are supplies for the TCE Program other than those directly attributable for e-file.

Lines 11–13. Self-explanatory.

Line 14. Enter the final cost for the development of publicity (*i.e., public service announcements, posters, brochures*) and other publicity materials.

Line 15. Enter the final cost for report processing.

Line 16. Enter the final cost of installing temporary telephone lines at "telephone answering sites."

Line 17. Enter the final cost for all postage, including postage used for the fulfillment of orders for program materials.

Lines 18–20. Self-explanatory.

Line 21. Cost for diskettes, paper, printer cartridges, toner, envelopes to mail Form 8453, and anything else directly attributable to e-file expenses.

Lines 22–25. Self-explanatory.

Line 26. List the number of individual paper Federal tax returns prepared for taxpayers 60+ and all other taxpayers.

Line 27. List the number of individual e-file Federal tax returns prepared for taxpayers 60+ and all other taxpayers.

Line 28. List the total number of individual paper and e-file Federal tax returns prepared for taxpayers 60+ and all other taxpayers.

Line 29. List the number of taxpayers assisted—All other (exclude return preparation) for taxpayers 60+ and all other taxpayers.

Line 30. Add figures from lines 28 and 29 and insert that total in line 30.

Line 31. List the number of tax preparation sites for paper sites, e-file sites, the combination of paper and e-file sites, and the combination of lines 31a, 31b, and 31c.

Line 32. Self-explanatory.

Form 8654 is due 30 days after the quarter ends.
The quarter ending dates are December 31, March 31, June 30, and September 30.

Form **8654** (Rev. 6-2005)

THIS PAGE INTENTIONALLY LEFT BLANK

Form **8654** (June 2005)	Department of the Treasury — Internal Revenue Service **Tax Counseling for the Elderly Program Quarterly / Final Program Report**	1. Report Type ☐ Quarterly ☐ Final 2. Fiscal Year

3. Recipient Organization Name				4. Report Period *(Month, day, year)*
Street Address	City	State	Zip Code	From / / To / /

	Account/Identifying Number	(a) Numbers	(b) Cost
Reimbursement Expenses	**5.** To Volunteer tax assistors		
	6. To Volunteer instructors		
	7. To Volunteer coordinators/administrators		
	8. TOTAL (ADD lines 5-7)	0	0
Administrative Expenses	**9.** Salaries/benefits (Clerical Staff Only)		
	10. Supplies—For TCE Program		
	11. Rent/utilities/custodial services—Prorated for TCE Program		
	12. Auditing		
	13. Travel (includes travel of paid staff to monitor sites, meet with SPEC Territory personnel, etc.)		
	14. Development of program publicity		
	15. Report processing		
	16. Telephone installation (No WATTS or 800 Lines)		
	17. Postage		
	18. Total administrative expenses (ADD lines 9 through 17, column (b)). This figure should not be more than 30% of line 19		0
	19. Program cost (ADD lines 8 and 18 column (b))		0
	20. Cost of Orientation Meeting		
	21. Costs for Electronic Filing		
	22. Total program cost (ADD lines 19, 20, and 21 column (b))		0
	23. Total amount of federal advance		
	24. Unexpended balance of federal advance (Subtract line 22 from 23)		0
	25. Refund to IRS (Complete on final report ONLY) (Take amount from line 24)		

Catalog Number 64330H Form **8654** (Rev. 6-2005)

Account/Identifying Number		60+	Other
Other Information	**26.** Number of individual Federal tax returns prepared (paper)		
	27. Number of individual Federal tax returns prepared (e-file)		
	28. Total number of individual Federal tax returns prepared (paper and e-file)	0	0
	29. Number of taxpayers assisted—all other (excludes return preparation)		
	30. Total number of taxpayers assisted (add lines 28 and 29)	0	0
	31. Number of Tax Preparation sites		**Numbers**
	a. Paper sites		
	b. e-file sites		
	c. Combination Paper/e-file sites		0
	d. Combination of lines 31a, 31b and 31c		0
	32. Please attach to this form, a listing of each site's Location ID, its EFIN Number, whether the site is a combination paper/e-file site, and the volunteer return preparation hours for each site.		
Signature of responsible office		Date	Agency Use

IRS Volunteer Income Tax Preparation and Outreach Programs Privacy Act Notice

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

Catalog Number 64330H Form **8654** (Rev. 6-2005)

Instructions

Lines 1–4. Self-explanatory.

Lines 5–8. Enter the number of volunteer tax assistors on line 5(a), the number of volunteer instructors on line 6(a), and the number of volunteer coordinators/administrators on line 7(a). Enter the total number of volunteer tax assistors, volunteer instructors, and volunteer coordinators/administrators on ine 8(a). DO NOT count any volunteer twice, even if he/she serves in two or more capacities.

Enter the final amount of reimbursement for volunteer tax assistors, volunteer instructors and volunteer coordinators/administrators on the appropriate line in column (b). DO NOT include expenses for any volunteer twice (i.e., if an individual serves as a volunteer coordinator as well as a tax assistor all of his/her expenses should be estimated on line 7, only).

Line 9. Self-explanatory.

Line 10. Supplies include pencils, pens, paper, etc. These are supplies for the TCE Program other than those directly attributable for e-file.

Lines 11–13. Self-explanatory.

Line 14. Enter the final cost for the development of publicity (*i.e., public service announcements, posters, brochures*) and other publicity materials.

Line 15. Enter the final cost for report processing.

Line 16. Enter the final cost of installing temporary telephone lines at “telephone answering sites.”

Line 17. Enter the final cost for all postage, including postage used for the fulfillment of orders for program materials.

Lines 18–20. Self-explanatory.

Line 21. Cost for diskettes, paper, printer cartridges, toner, envelopes to mail Form 8453, and anything else directly attributable to e-file expenses.

Lines 22–25. Self-explanatory.

Line 26. List the number of individual paper Federal tax returns prepared for taxpayers 60+ and all other taxpayers.

Line 27. List the number of individual e-file Federal tax returns prepared for taxpayers 60+ and all other taxpayers.

Line 28. List the total number of individual paper and e-file Federal tax returns prepared for taxpayers 60+ and all other taxpayers.

Line 29. List the number of taxpayers assisted—All other (exclude return preparation) for taxpayers 60+ and all other taxpayers.

Line 30. Add figures from lines 28 and 29 and insert that total in line 30.

Line 31. List the number of tax preparation sites for paper sites, e-file sites, the combination of paper and e-file sites, and the combination of lines 31a, 31b, and 31c.

Line 32. Self-explanatory.

Form 8654 is due 30 days after the quarter ends.
The quarter ending dates are December 31, March 31, June 30, and September 30.

Form **8654** (Rev. 6-2005)

THIS PAGE INTENTIONALLY LEFT BLANK

VOLUNTEER RETURN PREPARATION PROGRAM
CRITICAL INTAKE DATA

Instructions: These questions must be asked of each taxpayer and documented on Page 2 of this form or on a partner developed form.

Also, the following italicized statements and request for the taxpayer's signature(s) must be on any Information, Screener or Intake Forms used in lieu of the IRS Form 13614, Page 2:

Please indicate below whether we may use the information contained on this form to assist in resolving problems in the event return processing problems occur. By signing this document and indicating your agreement below, you will allow us to retain this form so that general information such as employer/taxpayer address, identification numbers, birth dates and names can be verified if return processing problems occur.

The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than December 31 of the current tax year.

Can we retain the information on this Form to improve/help with the processing of your tax return? *YES* ☐ *NO* ☐

______________________________ ______________________________

Your signature *Spouse signature*

TAXPAYER IDENTIFICATION

1. Valid picture identification for taxpayer and spouse
2. Taxpayer/spouse's name
3. Taxpayer/spouse's address
4. Taxpayer/spouse's phone number
5. Taxpayer/spouse's Social Security Number (SSN) or Tax Identification Number (TIN), i.e. ITIN, etc. (need to see official documentation)
6. Taxpayer/spouse's birth dates

TAXPAYER MARITAL STATUS

1. Was taxpayer single as of December 31st of the tax year?
2. Was taxpayer legally married and living with their spouse as of December 31?
3. Has taxpayer's spouse died within the past two calendar years?
4. Can someone else claim the taxpayer/spouse as a dependent on his or her tax return?

DEPENDENTS

1. List all persons who lived in your home during the tax year and anyone living outside your home that you supported during the tax year.
2. For each listed person, please note:
   a. Person's name as shown on taxpayer identification number documents
   b. Person's birth date
   c. Person's social security number or taxpayer identification number
   d. Person's relationship to taxpayer
   e. Number of months person lived in taxpayer's home
   f. Support provided by taxpayer for each person

TAXPAYER'S INCOME

1. How many jobs did the taxpayer/spouse have during the tax year?
2. Did taxpayer/spouse bring W-2s or other proof of income for the jobs noted above?
3. Did the taxpayer/spouse receive income not reported on a W-2? (i.e. Social Security payments, interest, dividends, Form 1099s, etc.)

TAXPAYER'S EXPENSES

1. Did the taxpayer/spouse pay for childcare during the tax year that allowed them to work? If yes, did the taxpayer bring the address and the identification number of the provider?
2. Did the taxpayer/spouse or any member of their household attend college or vocational school in 2004?
3. Did the taxpayer/spouse or any member of their family pay student loan interest?

OTHER TAXPAYER INFORMATION

1. Have you ever had the Earned Income Tax Credit disallowed by the IRS?
2. Do you want to use Direct Deposit to your checking or savings account? If yes, did the taxpayer bring the account number and the routing number of the financial institution?

Form **13614 Page 1** (Rev. 11-2004) Catalog Number 38836A Department of the Treasury – **Internal Revenue Service**

TAX PREPARATION INFORMATION SHEET

You will need:
a) Valid Picture I.D.
b) Copies of ALL W-2, 1099 Forms and proof of other income received by you and your spouse
c) Social Security Card or Tax Identification Number (TIN) Card (i.e. ITIN Card or Letter, etc.) for you, your spouse **and any others shown on the tax return**

YOUR INFORMATION:

First Name ________________ M.I.___ Last Name ________________ Social Security No. / ITIN ____-____-____

SPOUSE INFORMATION:

First Name ________________ M.I.___ Last Name ________________ Social Security No. / ITIN ____-____-____

ADDRESS: ________________ ________ ________________ ________ ________
Street Apt. City State ZIP

TELEPHONE NUMBERS:	YOU	SPOUSE
Home	____________	____________
Business	____________	____________
Cell	____________	____________
Date of Birth:	____/____/____	____/____/____

OCCUPATION AND NUMBER OF JOBS

Your ________________________

Spouse ________________________

MARITAL STATUS:

Were you legally married as of December 31st? ☐ YES ☐ NO

If so, were you living with your spouse as of December 31st? ☐ YES ☐ NO

Did your spouse die within the last 2 years? If yes, date of death ________ ☐ YES ☐ NO

Can someone else claim you or your spouse as a dependent on their tax return? ☐ YES ☐ NO

FAMILY / DEPENDENT INFORMATION – Do not include yourself or your spouse.

Please list all persons who lived in your home and anyone living outside your home that you supported during the tax year.

Name	Birth Date	Social Security Number or ITIN	Relationship	Months person lived with you in 2004	Did you provide more than 50% support for this person in 2004

Did you or your spouse have income during the tax year that was not reported on a W2? . . . . . ☐ YES ☐ NO

Did you receive Social Security payments during the tax year? . . . . ☐ YES ☐ NO

Did you receive unemployment payments during the tax year? . . . . ☐ YES ☐ NO

Did you pay for childcare during the tax year that allowed you to work? . . . . ☐ YES ☐ NO

If yes, did you bring the address and tax identification number for the provider? . . . . . . ☐ YES ☐ NO

Did you or anyone in your family attend college or vocational school during the tax year? . . . . ☐ YES ☐ NO

Did you or anyone in your family pay student loan interest? . . . . ☐ YES ☐ NO

Did you own your own home during the tax year? . . . . ☐ YES ☐ NO

Have you ever had the Earned Income Credit disallowed by the IRS? . . . . . . ☐ YES ☐ NO

Do you want to use Direct Deposit to a savings or checking account? . . . . . . ☐ YES ☐ NO

If so, did you bring the account number and the routing number of the financial institution? . . . . ☐ YES ☐ NO

Did you bring a copy of your prior year's tax return? . . . . ☐ YES ☐ NO

Please indicate below whether we may use the information contained on this form to assist in resolving problems in the event return processing problems occur. By signing this document and indicating your agreement below, you will allow us to retain this form so that general information such as employer/taxpayer address, identification numbers, birth dates and names can be verified if return processing problems occur.

The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than December 31 of the current tax year.

Can we retain the information on this Form to improve/help with the processing of your tax return? YES ☐ NO ☐

______________________ ______________________
Your signature Spouse signature

If you are not filing your return electronically (i.e. you will mail your return), after your tax return has been completed, attach this completed form to your *copy* of your tax return.

I understand that this is a free service by volunteers. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.

Form **13614 Page 2** (Rev. 11-2004) Catalog Number 38836A Department of the Treasury – **Internal Revenue Service**