

2010 VITA Grant Overview

“Helping You Help Others”



What we are going to cover:

2010 VITA Grant Program

- Objectives
- Timeline
- Application Requirements
- Eligibility and Evaluative Criteria
- Selection Process

2009 VITA Grant Program

- Results
- Lessons Learned

Contact Information



What is a VITA Grant?

- ❑ December 2007, Congress appropriated funding to establish and administer the first ever matching grant program for community volunteer tax assistance.
- ❑ February 2009, the Omnibus Appropriations Act continued the Community VITA matching Grant program.
- ❑ Supports the IRS Volunteer Income Tax Assistance (VITA) program.



What is VITA?

❑ Volunteer Income Tax Assistance (VITA) Program

- **Free** volunteer tax preparation assistance to underserved populations in both urban and non urban locations.
- Underserved populations served by the VITA program are low income taxpayers that often include:
 - » Persons with disabilities
 - » Non-English speaking persons
 - » Elderly taxpayers, and
 - » Native Americans



VITA Grant Objectives

- Enable the VITA program to extend services to underserved populations in hardest to reach areas, both urban and non-urban
- Increase the capacity to file returns electronically;
- Heighten quality control;
- Enhance training of volunteers; and
- Improve significantly the accuracy rate of returns prepared at VITA sites.



Changes for 2010

- ❑ Full Year Grant Period – July 1, 2009-June 30, 2010
- ❑ Use of Standard Forms
 - Standard Form 424A-Budget Plan
 - Standard Form 424B-Assurances – Non-Construction Programs
- ❑ Increased allowable volunteer recognition to \$10.00 per volunteer
- ❑ No limitation for matching fund calculations of volunteer services
- ❑ No limitation for matching fund calculations of space rental value
- ❑ Revised Pub. 4671, 2010 Program Overview and Application Pkg.
 - More detail with examples and helpful hints
 - Tax Compliance, Matching Funds
 - Line by line instructions for completing the 424A
 - Eliminated a separate Background Narrative
 - Changed package layout to” walk “applicant through each required component of the application process.



Do you qualify for a VITA Grant ?

To be eligible to apply you must:

- ❑ Be classified as one of the following:
 - A non-profit organization tax exempt under Internal Revenue Code section 501, or
 - A state or local government agency, or
 - A regional, statewide, or local coalition with one lead organization that meets one of the above criteria. The applicant organization must have a substantive role in the coalition.

- ❑ Be tax compliant at the time of application:
 - Filing of all required tax returns for the last 5 years and payment of all federal taxes.
 - Contact information is included in the Publication 4671 to confirm filing history prior to completing the application.
 - Include a statement explaining any pending tax issue.



Do you qualify for a VITA Grant ?

- ❑ Not be debarred or suspended from Federal contracts, grants or cooperative agreements
- ❑ Provide Matching Funds
 - Dollar for dollar match
 - Sources of matching funds:
 - Cash
 - Third party in-kind contributions
 - Computer hardware or software
 - Space
 - Supplies, etc.
 - Federal funds cannot be used as matching funds, unless allowed by statute.



Before Completing Your Application

- ✓ Secure a Dun & Bradstreet Number (DUNS)
- ✓ Register with the Central Contractor Registry (CCR)
- ✓ Determine if application is subject to State review
- ✓ Determine if tax compliant
- ✓ Review Publication 4671
- ✓ Visit irs.gov
 - Keyword **VITA Grant** for fill-able forms and templates to use for application completion along with frequently asked questions



Complete Application Package

- ❑ **Include the following in your application package:**
 - ✓ Standard Form 424 (Rev. 10/2005), Application for Federal Assistance and related attachments
 - ✓ Copy of 501 tax exempt determination letter issued by IRS, or letter of academic accreditation for college, university, or other institution of higher learning, or a letter from government entity on agency letterhead
 - ✓ Program Plan Narrative and related templates
 - ✓ Standard Form 424A Budget Information and related attachments
 - ✓ Civil Rights Narrative
 - ✓ Standard Form 424B, Assurances – Non-Construction Programs
 - ✓ Standard Form LLL Disclosure of Lobbying Activities, if applicable
 - ✓ Compact Disc (CD) containing all of the above documents



Program Plan Narrative

Categories and Ranking Points

- Prior Performance in the volunteer return preparation program (40 points)
- Strength of Program (40 points)
- Geographic Coverage for the underserved (40 points)
- Ability to partner or collaborate with multiple organizations (20 points)
- Sustainability and growth strategy (10 points)
- Quality control process (30 points)
- Program Measures (20 points)

Limited to 35 pages, not including attachments.



Financial Plan – Standard Form 424A

Proposed Expenditures, Matching Funds and Donated Services

- All applicants must submit Standard Form 424A.
- Expenses must be reasonable, necessary, and allocable.
- Documentation must be maintained for all expenditures and matching funds.
- Federal funds= funds you are requesting from IRS.
- Non-Federal funds= matching funds.
- Line by line instructions included in Publication 4671.
- Matching funds summary chart must be completed.
 - Matching funds do not have to match dollar for dollar in each category of expenses in your plan.
 - Please show all of your available matching funds.



Submitting Your Application

- Assemble correctly
- Submit by mail to:
 - **IRS Grant Program Office**
 - **401 West Peachtree St. Stop 420 D**
 - **Atlanta, Georgia 30308**
- **Do not** submit via Grants.gov
- **Must** be received by **July 17, 2009**
- Apply **early!**



Receipt and Confirmation of Application

- Confirmation email will be sent to the contact person and authorized representative shown on the SF 424 acknowledging receipt, this does not indicate completeness or eligibility.
- Application will be assigned to a GPO employee who will correspond directly with the applicant if needed.

Incomplete Applications

- Immediate rejection if missing SF 424, valid Employer Identification number (EIN), or DUNS number
- Incomplete applications will not be evaluated on their merit
- Applicants will be notified that application is incomplete



Evaluation and Selection Process

- **Technical Evaluation**
 - Points awarded for program plan categories
 - Maximum of 200 points
 - Minimum score of 70% (140) to be considered
- **Grant Program Office Evaluation**
 - Geographic and Target Audience Evaluation
 - Financial Plan Review
 - Prior Year Reporting, if applicable
- **Executive approval of recommendations for selection**



Recipient Responsibilities

- Awareness and adherence to OMB Requirements
- Timely Report Submission
- Oversight of funds
- Oversight of program
- Maintain documentation
- Respond promptly to requests from GPO



2009 VITA Grant Summary

- ❑ 379 applications received
- ❑ \$30 million requested
- ❑ 932 telephone calls fielded by GPO
- ❑ 619 e-mail responses
- ❑ 111 organizations awarded
- ❑ 46 States + DC, sites in all 50 states
- ❑ Over 2500 sites supported
- ❑ 710,582* Returns Prepared
- ❑ 81%* of plan completed



What did we learn from 2009?

- ❑ Matching Funds
 - Documentation
 - Calculations
 - Timing
- ❑ Reasons for Non-Selection
 - Tax Compliance
 - Low evaluation scores
 - Incomplete Applications
 - Limited Funding
- ❑ Program Projection
 - Full year vs. grant period
 - Other grant programs
 - Over projecting
- ❑ Budget and Payment
 - Unallowable items
 - Changes to budget plans
 - Access to funds



2010 VITA Grant Time Line

Application Period	June 1 – July 17, 2009
Review and Ranking	July 17 - October 30, 2009
Notification of selection/non-selection	October 30, 2009
Funds available for use	December 1, 2009
Program Period	July 1, 2009 – June 30, 2010



Contact Information

Grant Program Office

401 W. Peachtree Street, NW
Stop 420-D
Atlanta, GA 30308

E-mail address: Grant.Program.Office@irs.gov

Hours of Operation: 8:00 a.m. – 4:30 p.m. EST

Telephone number (404) 338-7894

irs.gov- Keyword *VITA Grant* for all the latest VITA grant information, templates and FAQ's



Thanks!

