

SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM
3.34
(ID # 3052)

MEETING DATE:

Tuesday, December 6, 2016

FROM: RUHS-PUBLIC HEALTH:

SUBJECT: RUHS- PUBLIC HEALTH-COMMUNITY ACTION PARTNERSHIP: Ratify and execute Agreement #17VITA0053 with the Department of the Treasury Internal Revenue Service for the Volunteer Income Tax Assistance Program 2016/2017. Districts: All [\$79,500 - 100% Federal Funds].

RECOMMENDED MOTION: That the Board of Supervisors:

1. Ratify and execute the Agreement #17VITA0053 with the Department of the Treasury Internal Revenue Service for the Volunteer Income Tax Assistance Program 2016/2017 in the amount of \$79,500 for the performance period of August 1, 2016 through July 31, 2018;
2. Authorize the Director of Public Health or designee, as approved by County Counsel and as reported to the Executive Office, to sign amendments to the agreement that: increase the annual funding by no more than 20%; accept funding for the second year in an amount that does not exceed the first year amount; or extend the duration of or make non-substantial changes to the agreement;

RECOMMENDED MOTION: (continued on page 2)

ACTION: 4/5 Vote, Policy


Sarah S. Mack, Director of Public Health 11/21/2016

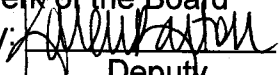
FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 79,500	\$ 0	\$ 79,500	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: 100% Federal Funds			Budget Adjustment: Yes	
			For Fiscal Year: 16/17-18/19	

C.E.O. RECOMMENDATION: [Approve]

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Ashley, seconded by Supervisor Washington and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Washington and Ashley
Nays: None
Absent: Benoit
Date: December 6, 2016
xc: RUHS-Public Health, Auditor

Kecia Harper-Ihem
Clerk of the Board
By: 
Deputy

3.34

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

RECOMMENDED MOTION: (continued)

3. Authorize the Executive Director of Community Action Partnership to administer the program and sign all assurances, exhibits and reports made under the 2016/2017 Internal Revenue Service Volunteer Income Tax Assistance Agreement #17VITA0053; and
4. Authorize and direct the Auditor Controller to make budget adjustment as specified on Schedule A.

BACKGROUND:

Summary

The Internal Revenue Service Volunteer Income Tax Assistance Agreement #17VITA0053 in the amount of \$79,500 brings Federal funding to the County of Riverside for the term August 1, 2016 through July 31, 2018. The Internal Revenue Service Volunteer Income Tax Assistance funding is used to provide free tax preparation services for low and moderate income tax filers.

Impact on Residents and Businesses

Internal Revenue Service (IRS) Volunteer Income Tax Assistance (VITA) provides free tax services to low and moderate income individuals. In 2015, the IRS VITA program prepared 4,298 tax returns and had a community impact of over \$6.4 million. The IRS VITA Program uses upwards of 150 volunteers and community partners to provide this service and bring tax refund dollars back into the local economy. Community Action spearheads a coalition for economic stability that began in 2016 and estimates at least 14,000 tax returns will be completed in program year 2016.

SUPPLEMENTAL:

Additional Fiscal Information

The initial funding for this two year agreement is \$79,500 intended for use in the first year of the agreement. Prior to the start of the second year of this agreement, an additional undetermined amount will be awarded for use contingent upon the availability of appropriate funds from which payment for the VITA Grant Program is made.

No County General Funds will be required.

ATTACHMENT A:

Budget Adjustment

A budget adjustment is required as specified on Schedule A attached.

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

SCHEDULE A

**Budget Adjustment
Fiscal Year 2016/2017**

INCREASE IN ESTIMATED REVENUE:

CAARC-21050-5200300000-767220	Fed-Other Operating Grants	\$79,500
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INCREASE IN APPROPRIATIONS:

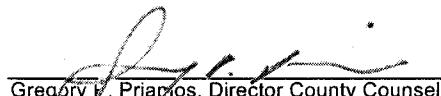
CAARC-21050-5200300000-510040	Regular Salaries	\$48,928
CAARC-21050-5200300000-518100	Budgeted Benefits	\$14,658
CAARC-21050-5200300000-523700	Office Supplies	\$ 1,500
CAARC-21050-5200300000-523680	Office Equipment Non Fixed Assets	\$ 2,000
CAARC-21050-5200300000-523780	Printed Forms	\$ 1,470
CAARC-21050-5200300000-526420	Advertising	\$ 4,000
CAARC-21050-5200300000-528920	Car Pool Expense	<u>\$ 6,944</u>

TOTAL	\$79,500
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Susana Garcia

11/29/2016



Gregory V. Priamos, Director County Counsel

11/21/2016

Form 13981 (May 2016)	Department of the Treasury – Internal Revenue Service Grant Agreement	VITA
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General Federal Award Information

Recipient name	RIVERSIDE, COUNTY OF	Federal Award Identification Number (FAIN)	17VITA0053
		Federal award date	September 15, 2016
		Period of performance	August 1, 2016 to July 31, 2018
Recipient address	2038 IOWA AVE STE 102 RIVERSIDE, CA 92507-2471	Amount of federal funds obligated	\$79,500.00
		Total amount of federal funds obligated	\$79,500.00
		Total amount of federal award	\$79,500.00
Unique Entity Identifier (DUNS)	105920057	Total cost sharing or matching required	\$79,500.00
Indirect cost rate	None	Minimum federal returns to be accomplished by your program	3,826
Budget approved	\$79,500.00		

Grant Program Information

CFDA number and name	21.009 Volunteer Income Tax Assistance (VITA) Matching Grant Program
Program source	20-2009
Federal award project description	This project enables the Volunteer Income Tax Assistance (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.

Contact Information for IRS Grant Officer


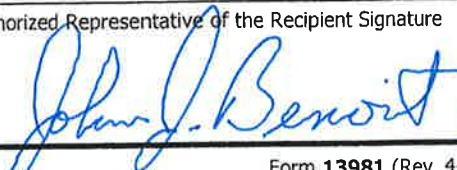
Name	Azell I. Turner	Email	Azell.I.Turner@irs.gov
Address	Internal Revenue Service 401 W. Peachtree St. Stop 420-D Atlanta, Georgia 30308	Email to accept grant	Accept.VITA.Grant@irs.gov
		Email for questions	Grant.Program.Office@irs.gov

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

Period of Performance: The Grant Agreement covers the grant period shown above and is conditional on compliance with terms and conditions available in Publication 5247 on IRS.gov. Recipients are cautioned to review the terms and conditions specific to this agreement in its entirety prior to signing. Expenses incurred before or after this period are not covered by this grant.

No additional expense reimbursements or other payments shall be made by the IRS unless the total amount of federal award set forth above is increased in writing by the Director, Stakeholder Partnerships, Education and Communication Wage and Investment Division, or their designee.

The initial funding for this two year agreement is shown above. This amount is intended primarily for use in the first year of the agreement. Prior to the start of the second year of the agreement, an additional amount will be awarded for use in the second year contingent upon the availability of appropriated funds from which payment for the VITA Grant Program can be made. The amount for the second year may be increased or decreased depending on the Congressional appropriation for the program.

Approved by the Internal Revenue Service by		Approved by an Authorized Representative of the Recipient	
Name		Name (Please Print)	
Frank Nolden		JOHN J. BENOIT	
Title		Title (Please Print)	
Director, Stakeholder Partnerships, Education, & Communication		CHAIRMAN, BOARD OF SUPERVISORS	
Date	Internal Revenue Service Signature	Date	Authorized Representative of the Recipient Signature
9/15/2016		12/6/16	

ATTEST:
 KECIA HARPER-IHEM, Clerk
 By: 
 DEPUTY
 APPROVED COUNTY CLERK
 DATE
 BY: NEAL R. KIPNIS

VITA/TCE Partner Sponsor Agreement

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

To uphold taxpayers' civil rights, maintain program integrity and provide for reasonable protection of information provided by the taxpayers serviced through the VITA/TCE Programs, it is essential that partners and volunteers adhere to the strictest standards of ethical conduct and the following key principles be followed.

- Partners and volunteers must keep confidential the information provided for tax return preparation.
- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after filing season.
- Partners using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure the taxpayer's consent to use or disclose their data.
- Partners and volunteers must delete taxpayer information on all computers (both partner owned and IRS loaned) after filing season tax return preparation activities are completed.
- Partners and site coordinators are expected to keep confidential any personal volunteer information provided.
- Partners will educate and enforce the Volunteer Standards of Conduct and Civil Rights Laws and the impact on volunteers, sites, taxpayers and the VITA/TCE Programs for not adhering to them.

1. Sponsor Name:

Community Action Partnership of Riverside County

2. Street Address:

2038 Iowa Avenue, Suite B-102

3. City:

Riverside

4. State:

CA

5. Zip Code:

92507

6. Telephone Number:

951-955-3563

7. E-Mail Address:

bfreeman@capriverside.org

Please review this form and Form 13615 *Volunteer Standards of Conduct*. By signing and dating this form, you are agreeing:

- To the key principles,
- All volunteers participating in your return preparation site will complete the volunteer standards of conduct training, and
- All volunteers will agree to the Volunteer Standards of Conduct by signing and dating Form 13615.
- To uphold the civil rights assurances as listed in the Pub 4299, *Privacy, Confidentiality and Civil Rights*
- Form 13615 will be validated and signed by a partner designated official (Site Coordinator, partner, instructor or IRS contact).

The IRS may terminate this agreement and add you to a volunteer registry, effective immediately for disreputable conduct that could impact taxpayers' confidence in any VITA/TCE Programs operated by you or your coalition members.

Sponsor Signature

Brenda Salas Freeman

Print Name

Executive Director

Title

Date

12/22/16

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.

FORM APPROVED COUNTY COUNSEL
BY: NEAL R. KIPNIS
DATE: 12/22/16

Form 14335 (Rev. March 2014)	Contact Information for VITA and TCE Grant Programs	OMB Number 1545-2222
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Recipient name Community Action Partnership of Riverside County	Federal Award Identifier 17VITA0053
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Address 2038 Iowa Avenue, Suite B-102 Riverside, CA 92507

Days of operation Monday through Friday	Hours of operation 8:00 am -- 5:00 pm
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See the Instructions and Definitions provided on the reverse.

Primary Contact Information

Primary contact name Charles Clinton, III		Title Program Coordinator	
Phone number (951) 955-6488	Extension	Cell phone number	Email address cclinton@capriverside.org

May the IRS share the Primary Contacts information with other grant recipients and non-grant recipients involved in the VITA or TCE program ☐ Yes ☐ No

Alternate Contact Information

Alternate contact name Vince Wrzalinski		Title Division Manager	
Phone number (951) 955-3216	Extension	Cell phone number	Email address vwrzalinski@capriverside.org

May the IRS share the Alternate Contacts information with other grant recipients and non-grant recipients involved in the VITA or TCE program ☐ Yes ☐ No

Authorized Organization Representative Information

Authorized Organization Representative Brenda Salas Freeman		Title Executive Director	
Phone number (951) 955-3563	Extension	Cell phone number	Email address bfreeman@capriverside.org

May the IRS share the Alternate Contacts information with other grant recipients and non-grant recipients involved in the VITA or TCE program ☐ Yes ☐ No

Federal Tax Matters Contact Information

Federal Tax Matters contact name Susan Porte		Title Principal Accountant, County of Riverside Auditor Controller's Office	
Phone number (951) 955-3850	Extension	Cell phone number	Email address sporte@co.riverside.ca.us

Financial/PMS Contact Information

Financial/PMS contact name Alicia Chavez		Title Supervising Accountant	
Phone number (951) 955-3214	Extension	Cell phone number	Email address aliciachavez@capriverside.org

Other Contact Information

Other contact name		Explain role:	
Phone number		Title	
Extension	Cell phone number	Email address	

May the IRS share the Alternate Contacts information with other grant recipients and non-grant recipients involved in the VITA or TCE program ☐ Yes ☐ No

Form 14335 (Rev. March 2014)	Contact Information for VITA and TCE Grant Programs	OMB Number 1545-2222
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Other Contact Information		Explain role:	
Other contact name		Title	
Phone number	Extension	Cell phone number	Email address
May the IRS share the Alternate Contacts information with other grant recipients and non-grant recipients involved in the VITA or TCE program <input type="checkbox"/> Yes <input type="checkbox"/> No			

Other Contact Information		Explain role:	
Other contact name		Title	
Phone number	Extension	Cell phone number	Email address
May the IRS share the Alternate Contacts information with other grant recipients and non-grant recipients involved in the VITA or TCE program <input type="checkbox"/> Yes <input type="checkbox"/> No			

Instructions and Definitions

Instructions: Please list those individuals that we may contact with questions concerning your grant. Refer to the following definitions. Designate only one primary contact. Designate at least one alternate contact. We are asked occasionally to share contact information with other grant recipients and non-grant recipients involved or interested in the VITA or TCE program. Please indicate whether we may share your information.

Definitions:

1. Primary—Manages the day-to-day operations of your organization's program and is responsible for ensuring its requirements are met.
2. Alternate—Knowledgeable of the grant and its requirements and assists or directs the primary contact.
3. Authorized Organization Representative—Authorized to act for the organization and to assume the obligations imposed by the Federal laws, regulations, requirements, and conditions that apply to grant applications or grant awards.
4. Federal tax matters—Authorized to discuss your organization's federal tax matters with IRS. This individual is only contacted when questions arise concerning your organization's filing of its federal returns or paying of federal taxes, penalties or interest.
5. Financial/PMS—Responsible for the financial aspects of the grant. This includes responsibility for requesting disbursement and required reporting in the Payment Management System.
6. Other—Provides assistance in the absence of those designated a role or that share responsibility for a role. Please explain their role in the space provided.



Volunteer Income Tax Assistance (VITA) Terms and Conditions

Grant Period: August 1, 2016 through July 31, 2018

General Terms and Conditions

Administrative and National Policy Requirements

The recipient agrees to operate a VITA program as proposed in conformity with the requirements of the following:

1. VITA Grant Program Terms and Conditions;
2. Administrative and National Policy Requirements;
3. Publication 4671, VITA Grant Program Overview and Application Instructions;
4. The Standard Form 424, List of Assurances and Certifications;
5. Office of Management and Budget (OMB) 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards; and other Federal regulations, as applicable;
6. All additional applicable statutory requirements, including the whistleblower protections at 41 U.S.C. 4712, and rules governing allowable costs at 41 U.S.C. 4304 and 4310, and all additional applicable requirements in OMB Circulars, Department of the Treasury Circulars and Federal Management Circulars;
7. The common rule on non-procurement debarment and suspension, adopted by the Department of the Treasury (31 CFR Part 19);
8. The common rule on government-wide requirements for Drug-Free Workplace (Grants), adopted by the Department of the Treasury (31 CFR Part 20);
9. All sub-award and executive compensation reporting, system for award management and universal identifier requirements for grant award recipients and organizations receiving sub-awards are set forth as items I and II in the Terms and Conditions Addendum to this Grant Agreement;
10. The Trafficking Victims Protection Act of 2000, as amended at 22 U.S.C. 7104, which prohibits grant award recipients and sub-recipients from engaging in severe forms of trafficking in persons during the period of time that the award is in effect, procuring a commercial sex act during the period of time that the award is in effect, using forced labor in the performance of the award or sub-awards under the award, or directly supporting or advancing trafficking in persons, as set forth as item III in the Terms and Conditions Addendum to this Grant Agreement; and
11. All recipient integrity and performance reporting in the Federal Awardee Performance and Integrity Information System (FAPIIS) required of recipients that have federal contract, grant, and cooperative agreement awards with a cumulative total value greater than \$10 million, as set forth as item IV in the Terms and Conditions Addendum to this Grant Agreement.

VITA Grant Program Terms and Conditions

These special terms and conditions neither restate all the provisions of the applicable statutes and regulations, nor represent an exhaustive listing of all requirements applicable to this award. Rather, they are emphasized by inclusion here because they represent areas where issues were identified in the past.

1. The Recipient's signature on the Form 13981, Grant Agreement, signifies the agreement to all terms and conditions.
2. The Recipient is obligated to provide management and technical direction for their program and ensure that all sub-recipients adhere to the provisions established by this agreement.
3. The Recipient and all sub-recipients must adopt and practice a non-discriminatory policy and practice a policy that meets all federal grant requirements.
4. Revisions to the program plan and budget must be electronically submitted within 20 calendar days from notification of award to the IRS Grant Program Office. Subsequent changes to the budget between object class categories may be made without pre-approval when the change is 25% or less of the total award. Approval of changes greater than 25% must be requested in advance electronically and approved before the change may be made. The maximum award amount does not change.
5. The Recipient must notify IRS within 10 business days when changes in key personnel involved in the program occur.
6. The Recipient must utilize the Payment Management System (PMS), Division of Payment Management, Health and Human Services, for withdrawal and reporting of fund expenditures. Advance funds may only be withdrawn for expenditures that will be incurred within three (3) business days of the receipt of the funds. Funds may be withdrawn at any time during the period of performance and up to 90 days thereafter for allowable, allocable, and necessary expenditures already incurred. Notification of changes in contact information for the PMS is the responsibility of the Recipient.
7. The Recipient is responsible for ensuring timely responses to requests for information and accurate reporting as explained in the Grant Reporting Requirements section of this agreement. The submission of all requested information, as well as timely and accurate reports, is required for future consideration for a grant. Extensions for providing the requested information and filing the reports will only be granted in unusual circumstances and only for information or reports due to the Grant Program Office. Recipients may request an extension but it must be submitted in writing at least five business days prior to the due date and the grantee must receive written response confirming the extension before the due date. The Grant Program Office cannot grant extensions for Payment Management System or sub-award reporting.
8. Financial records must identify the source and application of funds used for this program. Recipients must maintain documentation of expenditures, from both federal and matching funds, along with all in-kind contributions from third party or sub-recipient contributors for a minimum period of three years from the end of the program period of this agreement.
 - a. For recipients that utilize volunteer services as a match, information maintained must include the volunteer's name and contact information (address, phone and/or email) and daily time sheets to demonstrate work completed. If the volunteer provides services for other than the VITA program, the time must be allocated to identify the time contributed to the VITA program. Recipients using the simplified method for keeping record of volunteer return preparation services must maintain the number of federal returns prepared and the determination of the rates paid to paid return preparers in the local labor market instead of maintaining timesheets for volunteer screening, preparation, and quality review.

VITA Grant Program Terms and Conditions (continued)

- b. Recipient must also allocate and report time for non-volunteers who perform duties for the VITA program. Time sheets for non-volunteers must clearly delineate the amount of time an individual spends on the VITA program and on other activities. For salaried employees not required to complete timesheets, documentation is required to account for the time spent on the VITA program.
 - c. For recipients that utilize space as a match, information must be maintained on the actual dates and times the space is used and the calculated value of the space. A complete explanation as to how the valuation was determined is required. The use of per day and/or per hour costs should not exceed the fair market rental value of the space.
- 9. Federal funds may not be used to pay individuals for the preparation of returns, quality review and/or screening taxpayers. Individuals performing these duties in addition to site coordination, clerical support, etc. must document their time accordingly to ensure they are not paid for these activities. Where the preparation of a return, quality review and/or screening is ancillary to their paid activities, documentation is not required. For example, quality review is ancillary in the case of a site coordinator that is generally not responsible for quality review, reviews returns when the quality reviewer is delayed by traffic during one session until the quality reviewer arrives or a backup is identified. However, it is not ancillary if every Tuesday, the quality reviewer arrives one hour after the site opens, and the site coordinator assumes the role of quality reviewer during the absence each week.
- 10. The Recipient and all sub-recipients must utilize Form 13614-C, Intake/Interview & Quality Review Sheet at sites or events where federal returns are prepared.
- 11. The Recipient and all sub-recipients must adhere to all Quality Site Requirements as explained in Publication 1084, IRS Volunteer Site Coordinator's Handbook.
- 12. The Recipient agrees to remain tax compliant (file all required federal returns and information reporting documents and pay all federal taxes) during the period of this grant. This does not restrict the Recipient's use of established processes for contesting assessments.
- 13. The Recipient must notify the Grant Program Office of any cash sub-awards of \$1,000 or more. Notification must be within 30 days of the sub-award and include the entity name, a valid DUNS number, and amount of award. Recipients are not required to report non-cash sub-awards to the Grant Program Office, such as when the grantee purchases supplies for the entity. Sub-awards involving both cash and non-cash only need to be reported if the cash award is \$1,000 or greater.
- 14. The Recipient must follow IRS conflict of interest policies for federal awards and must immediately disclose in writing any potential conflict of interest to the Grant Program Office. The Recipient must require each sub-recipient to follow IRS conflict of interest policies for federal awards and must require each sub-recipient to immediately disclose in writing any potential conflict of interest to the Recipient. IRS conflict of interest policies are as follows:
 - a. The Recipient and all sub-recipients must maintain written standards of conduct covering conflicts of interest and governing the performance of its employees, officers, and agents engaged in the selection, award, and administration of sub-awards and contracts as required in 2 CFR 200.318. No employee, officer, or agent of the Recipient or any sub-recipient may participate in the selection, award, or administration of a sub-award or contract supported by a federal award if he or she has a real or apparent conflict of interest. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, and agents. (continued)

VITA Grant Program Terms and Conditions (continued)

- b. If the Recipient or sub-recipient has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the Recipient or sub-recipient must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the Recipient or sub-recipient is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.
- 15. All contracts made by the Recipient under the federal award must contain all applicable provisions listed in Appendix II to 2 CFR Part 200.
- 16. The Recipient must timely disclose in writing to the Grant Program Office any violation of federal criminal law involving fraud, bribery, or gratuity violations that may potentially affect the award. Failure to make required disclosures can result in a number of actions, including withholding of payments, disallowance, and suspension/debarment from future awards. The Recipient must require each sub-recipient to certify that the sub-recipient has not violated any federal criminal law involving fraud, bribery, or gratuity violations that may potentially affect the award or disclose in writing to the Recipient any violation of federal criminal law involving fraud, bribery, or gratuity that may potentially affect the award. The Recipient must also include in the award documents for all sub-awards a requirement that the sub-recipient timely disclose in writing to the Recipient any violation of federal criminal law involving fraud, bribery, or gratuity violations that may potentially affect the award.
- 17. The Recipient and all sub-recipients are prohibited from providing funds made available by the Internal Revenue Service to the Association of Community Organizations for Reform Now (ACORN) or any of its affiliates, subsidiaries, allied organizations, or successors as sub-grantees, subcontractors, or other sub-recipients.
- 18. IRS may terminate this agreement for reasons of default or failure of the Recipient to perform its obligations under this agreement, as well as for malfeasance, illegal conduct, and/or management practices by the Recipient that jeopardize the ethical operations and implementation of this agreement. In any of the above cases, IRS will notify the Recipient in writing of its intent to terminate the agreement and the causes for such a decision. IRS will provide seven days for the Recipient to respond in writing.

VITA Grant Reporting Requirements Section

The Recipient is responsible for ensuring requests for information and/or documents are acted upon promptly and responded to by the requested date and to ensure all reports are timely and accurately filed throughout the grant period and until close out of the grant. The following information requests, reports and reporting dates apply to the VITA Grant.

Item	Description	Method	Frequency	Due
1	Grant acceptance – The Forms 13981, 13533, and 14335 must be returned within 20 calendar days of notification. Other required information should be returned within 60 days.	Email to Accept.VITA.Grant@irs.gov	Upon notification	As explained under description
2	Key personnel changes – Notify your assigned grant officer when key personnel change.	Email to IRS grant officer	Variable	Within 10 business days of change
3	Cash sub-awards of \$1,000 or more – See page 3, item 13, of this publication to determine applicability to your organization.	Email to IRS grant officer	Variable	Within 30 business days of sub-award
4	Related party transactions – See pages 3-4, item 14, of this publication to determine when your organization must report.	Email to IRS grant officer	Variable	Within 30 business days of transaction
5	Site establishment – Provide a list of planned sites by December 1 each year. Provide a list of opened sites by October 30 when submitting the final report. TIP: Use the VITA target audience worksheet submitted with your application to communicate changes. Confirm via email when no changes.	Email to IRS grant officer, December Email to VITA.Grant.Final.Report@irs.gov the final report	Before filing season and with final report	December 1, each year October 30, final report
6	Federal Financial Report (FFR) Cash Transaction Report, Standard Form 425 – Provide quarterly financial information using Payment Management System (PMS). Reporting continues until all grant funds are withdrawn and reported.	Complete electronically in the PMS	Quarterly once funds are deposited in PMS account	January 30 April 30 July 30 October 30
7	Matching funds documentation – Provide final matching funds documentation if shown "to be raised" in application.	Email to IRS grant officer	Annually	January 31, each year
8	Sub-award reporting – Provide information on sub-awards \$25,000 or more. See the Terms and Conditions Addendum, pages 6-8, of this publication for more information.	Complete electronically at www.fsrs.gov and www.SAM.gov	Upon sub-award of funds meeting conditions	By the end of the month following the month during which the sub-award is made
9	Minimum returns expected questionnaire – Confirm IRS monitoring data is accurate for returns and sites using organization's data.	Email to IRS grant officer	Variable	Within 10 calendar days of receipt of request
10	Unused funds notification – Provide IRS with confirmation that all funds awarded will be used. If not, provide amount that can be released.	Email to IRS grant officer	End of performance period	July 30, 2018
11	Final report – Provide report covering entire period of performance to include final program plan narrative, final budget detail explanation, and items 5, 12, and 13 in this table. Detailed instructions are provided in Publication 4883 , Grant Programs Resource Guide.	Email to VITA.Grant.Final.Report@irs.gov	90 days after end of grant period	October 30, 2018
12	Standard Form PPR-A, Performance Measures – Detailed instructions are provided in Publication 4883.	Email to VITA.Grant.Final.Report@irs.gov	90 days after end of grant period	October 30, 2018
13	FFR Financial Status Report – Complete and submit report covering the entire grant period in the PMS.	Complete electronically in the PMS	90 days after end of grant period	October 30, 2018

Due to size restrictions in our email system, the grant recipient is responsible for confirming the receipt of electronic messages sent with large attachments (over 5MB).

Terms and Conditions Addendum

I. Reporting Sub-awards and Executive Compensation.

a. Reporting of first-tier sub-awards.

1. Applicability. Unless you are exempt as provided in paragraph d. of this award term, you must report each action that obligates \$25,000 or more in Federal funds that does not include Recovery funds (as defined in section 1512(a)(2) of the American Recovery and Reinvestment Act of 2009, Pub. L. 111-5) for a sub-award to an entity (see definitions in paragraph e. of this award term).
2. Where and when to report.
 - i. You must report each obligating action described in paragraph a.1. of this award term to <http://www.fsrs.gov>.
 - ii. For sub-award information, report no later than the end of the month following the month in which the obligation was made. (For example, if the obligation was made on November 7, 2010, the obligation must be reported by no later than December 31, 2010.)
3. What to report. You must report the information about each obligating action that the submission instructions posted at <http://www.fsrs.gov> specify.

b. Reporting Total Compensation of Recipient Executives.

1. Applicability and what to report. You must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year, if--
 - i. The total Federal funding authorized to date under this award is \$25,000 or more;
 - ii. In the preceding fiscal year, you received--
 - (A) 80 percent or more of your annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and sub-awards); and
 - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and sub-awards); and
 - iii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)
2. Where and when to report. You must report executive total compensation described in paragraph b.1. of this award term:
 - i. As part of your registration profile at <http://www.sam.gov>.
 - ii. By the end of the month following the month in which this award is made, and annually thereafter.

Terms and Conditions Addendum (continued)

c. Reporting of Total Compensation of Sub-recipient Executives.

1. Applicability and what to report. Unless you are exempt as provided in paragraph d. of this award term, for each first-tier sub-recipient under this award, you shall report the names and total compensation of each of the sub-recipient's five most highly compensated executives for the sub-recipient's preceding completed fiscal year, if--
 - i. In the sub-recipient's preceding fiscal year, the sub-recipient received--
 - (A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and sub-awards); and
 - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and sub-awards); and
 - ii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)
2. Where and when to report. You must report sub-recipient executive total compensation described in paragraph c.1. of this award term:
 - i. To the recipient.
 - ii. By the end of the month following the month during which you make the sub-award. For example, if a sub-award is obligated on any date during the month of October of a given year (i.e., between October 1 and 31), you must report any required compensation information of the sub-recipient by November 30 of that year.

d. Exemptions

If, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report:

- i. Sub-awards, and
- ii. The total compensation of the five most highly compensated executives of any sub-recipient.

e. Definitions. For purposes of this award term:

1. Entity means all of the following, as defined in 2 CFR part 25:
 - i. A Governmental organization, which is a State, local government, or Indian tribe;
 - ii. A foreign public entity;
 - iii. A domestic or foreign nonprofit organization;
 - iv. A domestic or foreign for-profit organization;
 - v. A Federal agency, but only as a sub-recipient under an award or sub-award to a non-Federal entity.
2. Executive means officers, managing partners, or any other employees in management positions.

Terms and Conditions Addendum (continued)

3. Sub-award:
 - i. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible sub-recipient.
 - ii. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see Sec. __ .210 of the attachment to OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations ¹").
 - iii. A sub-award may be provided through any legal agreement, including an agreement that you or a sub-recipient considers a contract.
4. Sub-recipient means an entity that:
 - i. Receives a sub-award from you (the recipient) under this award; and
 - ii. Is accountable to you for the use of the Federal funds provided by the sub-award.
5. Total compensation means the cash and noncash dollar value earned by the executive during the recipient's or sub-recipient's preceding fiscal year and includes the following (for more information see 17 CFR 229.402(c)(2)):
 - i. Salary and bonus.
 - ii. Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.
 - iii. Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
 - iv. Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
 - v. Above-market earnings on deferred compensation which is not tax-qualified.
 - vi. Other compensation, if the aggregate value of all such other compensation (e.g. severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds \$10,000.

II. System for Award Management and Universal Identifier Requirements

a. Requirement for System for Award Management

Unless you are exempted from this requirement under 2 CFR 25.110, you as the recipient must maintain the currency of your information in the SAM until you submit the final financial report required under this award or receive the final payment, whichever is later. This requires that you review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term.

¹This guidance is now found at 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Section 200.330.

Terms and Conditions Addendum (continued)

- b. Requirement for Unique Entity Identifier If you are authorized to make sub-awards under this award, you:
1. Must notify potential sub-recipients that no entity (see definition in paragraph c of this award term) may receive a sub-award from you unless the entity has provided its unique entity identifier to you.
 2. May not make a sub-award to an entity unless the entity has provided its unique entity identifier to you.
- c. Definitions
For purposes of this award term:
1. System for Award Management (SAM) means the Federal repository into which an entity must provide information required for the conduct of business as a recipient. Additional information about registration procedures may be found at the SAM Internet site (currently at <http://www.sam.gov>).
 2. Unique entity identifier means the identifier required for SAM registration to uniquely identify business entities..
 3. Entity, as it is used in this award term, means all of the following, as defined at 2 CFR part 25, subpart C:
 - i. A Governmental organization, which is a State, local government, or Indian Tribe;
 - ii. A foreign public entity;
 - iii. A domestic or foreign nonprofit organization;
 - iv. A domestic or foreign for-profit organization; and
 - v. A Federal agency, but only as a sub-recipient under an award or sub-award to a non-Federal entity.
 4. Sub-award:
 - i. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible sub-recipient.
 - ii. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see 2 CFR 200.330).
 - iii. A sub-award may be provided through any legal agreement, including an agreement that you consider a contract.
 5. Sub-recipient means an entity that:
 - i. Receives a sub-award from you under this award; and
 - ii. Is accountable to you for the use of the Federal funds provided by the sub-award.

Terms and Conditions Addendum (continued)

III. Trafficking in Persons

- a. Provisions applicable to a recipient that is a private entity.
 1. You as the recipient, your employees, sub-recipients under this award, and sub-recipients' employees may not—
 - i. Engage in severe forms of trafficking in persons during the period of time that the award is in effect;
 - ii. Procure a commercial sex act during the period of time that the award is in effect; or
 - iii. Use forced labor in the performance of the award or sub-awards under the award.
 2. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if you or a sub-recipient that is a private entity —
 - i. Is determined to have violated a prohibition in paragraph a.1 of this award term; or
 - ii. Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph a.1 of this award term through conduct that is either—
 - (A) Associated with performance under this award; or
 - (B) Imputed to you or the sub-recipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Government wide Debarment and Suspension (Nonprocurement)," as implemented by the Department of Treasury at 31 CFR part 19.
- b. Provision applicable to a recipient other than a private entity. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if a sub-recipient that is a private entity—
 1. Is determined to have violated an applicable prohibition in paragraph a.1 of this award term; or
 2. Has an employee who is determined by the agency official authorized to terminate the award to have violated an applicable prohibition in paragraph a.1 of this award term through conduct that is either—
 - i. Associated with performance under this award; or
 - ii. Imputed to the sub-recipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)," as implemented by the Department of Treasury at 31 CFR part 19.
- c. Provisions applicable to any recipient.
 1. You must inform us immediately of any information you receive from any source alleging a violation of a prohibition in paragraph a.1 of this award term.
 2. Our right to terminate unilaterally that is described in paragraph a.2 or b of this section:
 - i. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. 7104(g)), and
 - ii. Is in addition to all other remedies for noncompliance that are available to us under this award.
 3. You must include the requirements of paragraph a.1 of this award term in any sub-award you make to a private entity.

Terms and Conditions Addendum (continued)

d. Definitions. For purposes of this award term:

1. "Employee" means either:
 - i. An individual employed by you or a sub-recipient who is engaged in the performance of the project or program under this award; or
 - ii. Another person engaged in the performance of the project or program under this award and not compensated by you including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution toward cost sharing or matching requirements.
2. "Forced labor" means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.
3. "Private entity":
 - i. Means any entity other than a State, local government, Indian tribe, or foreign public entity, as those terms are defined in 2 CFR 175.25.
 - ii. Includes:
 - (A) A nonprofit organization, including any nonprofit institution of higher education, hospital, or tribal organization other than one included in the definition of Indian tribe at 2 CFR 175.25(b).
 - (B) A for-profit organization.
4. "Severe forms of trafficking in persons," "commercial sex act," and "coercion" have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102).

IV. Reporting of Matters Related to Recipient Integrity and Performance

1. **General Reporting Requirement**

If the total value of your currently active grants, cooperative agreements, and procurement contracts from all Federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of this Federal award, then you as the recipient during that period of time must maintain the currency of information reported to the System for Award Management (SAM) that is made available in the designated integrity and performance system (currently the Federal Awardee Performance and Integrity Information System (FAPIIS)) about civil, criminal, or administrative proceedings described in paragraph 2 of this award term and condition. This is a statutory requirement under section 872 of Public Law 110-417, as amended (41 U.S.C. 2313). As required by section 3010 of Public Law 111-212, all information posted in the designated integrity and performance system on or after April 15, 2011, except past performance reviews required for Federal procurement contracts, will be publicly available.

Terms and Conditions Addendum (continued)

2. Proceedings About Which You Must Report

Submit the information required about each proceeding that:

- a. Is in connection with the award or performance of a grant, cooperative agreement, or procurement contract from the Federal Government;
- b. Reached its final disposition during the most recent five year period; and
- c. Is one of the following:
 - (1) A criminal proceeding that resulted in a conviction, as defined in paragraph 5 of this award term and condition;
 - (2) A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of \$5,000 or more;
 - (3) An administrative proceeding, as defined in paragraph 5. of this award term and condition, that resulted in a finding of fault and liability and your payment of either a monetary fine or penalty of \$5,000 or more or reimbursement, restitution, or damages in excess of \$100,000; or
 - (4) Any other criminal, civil, or administrative proceeding if:
 - (i) It could have led to an outcome described in paragraph 2.c.(1), (2), or (3) of this award term and condition;
 - (ii) It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on your part; and
 - (iii) The requirement in this award term and condition to disclose information about the proceeding does not conflict with applicable laws and regulations.

3. Reporting Procedures

Enter in the SAM Entity Management area the information that SAM requires about each proceeding described in paragraph 2 of this award term and condition. You do not need to submit the information a second time under assistance awards that you received if you already provided the information through SAM because you were required to do so under Federal procurement contracts that you were awarded.

4. Reporting Frequency

During any period of time when you are subject to the requirement in paragraph 1 of this award term and condition, you must report proceedings information through SAM for the most recent five year period, either to report new information about any proceeding(s) that you have not reported previously or affirm that there is no new information to report. Recipients that have Federal contract, grant, and cooperative agreement awards with a cumulative total value greater than \$10,000,000 must disclose semiannually any information about the criminal, civil, and administrative proceedings.

5. Definitions

For purposes of this award term and condition:

- a. Administrative proceeding means a non-judicial process that is adjudicatory in nature in order to make a determination of fault or liability (e.g., Securities and Exchange Commission Administrative proceedings, Civilian Board of Contract Appeals proceedings, and Armed Services Board of Contract Appeals proceedings). This includes proceedings at the Federal and State level but only in connection with performance of a Federal contract or grant. It does not include audits, site visits, corrective plans, or inspection of deliverables.
- b. Conviction, for purposes of this award term and condition, means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of nolo contendere.

Terms and Conditions Addendum (continued)

- c. Total value of currently active grants, cooperative agreements, and procurement contracts includes—
 - (1) Only the Federal share of the funding under any Federal award with a recipient cost share or match; and
 - (2) The value of all expected funding increments under a Federal award and options, even if not yet exercised.

CONTENTS OF WORKBOOK

Application Submission in Calendar Year 2016	
Insert Applicant Name (This will populate to all templates used during application submission)	Community Action Partnership of Riverside County
DO NOT CONVERT THIS WORKBOOK TO PDF. SUBMIT AS AN EXCEL DOCUMENT.	
This workbook is provided as a convenience to applicants. Its use is preferred but not mandatory. If using a different format for submission of information, be sure to include all fields requested. Failure to include all requested information could result in non-consideration of the application and/or a lower technical ranking score.	
The following templates are included and can be viewed/edited by selecting on the tabs at the bottom of the workbook with the same name as indicated in these instructions.	
GENERAL INFORMATION ABOUT WORKBOOK	
Entry Required	Cells shaded in yellow require an entry when applicable. For example, you should insert your organization name above on row 2, in column B, and your organization name will populate to the other templates used during application submission (Tabs 1 - 6).
Auto-calculation	Cells shaded in green will automatically calculate based on information input in other cells.
Adding or deleting lines	Add or delete lines to fit your specific needs. If adding lines, insert lines before the last line to maintain pre-set print attributes and/or auto-calculation.
TEMPLATES FOR USE DURING APPLICATION SUBMISSION	
1-Return Prep Performance	Complete this tab to record prior return performance information requested in the Program Plan narrative section at A.3.
2-VITA Target Audience Instr.	Review this tab for instructions on completing the VITA Target Audience tab information requested in the Program Plan narrative section.
3-VITA Target Audience	Complete this tab with information requested in the Program Plan narrative section.
4-Budget Detail Explanation	Complete this tab with information requested in the Budget Detail Explanation section. Detailed instructions are included in the Publication 4671. Don't struggle with where to put a particular expense or matching fund. Just be consistent with like expenses. NEW this year! Additional columns have been added to the workbook to record a revised budget after award (if needed) and capture final program expenses and match. The final columns may be used to keep track of expenses incurred and match provided as needed. Use is voluntary. In order to lessen confusion, these columns have been "hidden." Columns may be "unhidden" if an award is received.
5-Matching Fds Sumry Chart	Complete this tab with information requested in the Matching Funds Summary Chart section. Detailed instructions are included in the Publication 4671. Remember this is a dollar-for-dollar matching grant. You must have an equal amount of matching funds for the federal funds requested.
6-Corporate Felony Convictions THIS TAB MUST BE COMPLETED BY ALL APPLICANTS	-If you are not a corporation, please enter NOT APPLICABLE to question 1. -If you are a corporation and you or your officers or agents acting on your behalf: - Were not convicted under any Federal law within the preceding 24 months, enter NONE to question 1 - Were convicted under any Federal law within the preceding 24 months, complete all questions.
TEMPLATES FOR USE AFTER GRANT AWARD	
7-Subawards \$1,000 or More	Completion of this template is not needed at time of application submission. It may be used to report cash sub-awards of \$1,000 or more, when applicable, after a grant is awarded. Reporting of sub-awards are required under the Terms and Conditions of the grant agreement. Please note that a reimbursement of expenses incurred by other than your organization that you subsequently pay is a sub-award.
8-Related Party Transactions	Completion of this template is not needed at time of application submission. It may be used to report related party transactions, when applicable, after a grant is awarded. Related party transactions are defined in the Terms and Conditions of the grant agreement.

Applicant Name	Community Action Partnership of Riverside County
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Program Plan Narrative: Return Preparation Performance (Item I.A.3.)

Calendar Year	Total Federal Returns Prepared	% E-filed	Number of Volunteers
2013	2,562	96%	142
2014	3,083	94%	166
2015	3,788	98%	158

Note: This template can be copied and pasted into your narrative or submitted as a separate attachment.

Instructions:	
Calendar Year	Record the calendar year of the filing season your data represents with the most recent shown first to furthest in the last row. For example, record 2016 for returns prepared January 1, 2016 through April 15, 2016. This number should include all <u>tax year returns prepared</u> .
Total Federal Returns Prepared	This is the actual number of federal returns filed either electronically or through the mail. If your program is open after April, you may include all returns filed at time of application submission. You may also include any returns filed the previous year between July and December; however, you must provide a comment that "XXX returns filed between July and December, are included in this number reported." Returns reported under this filing season should not be included in the previous period.
% E-file	Provide the percent of returns filed electronically as identified in the previous column (electronic returns/total returns).
Number of Volunteers	Provide the number of volunteers that served in your program.
Note: If the information populated in the table shows a reduction in service from one year to the subsequent year, please explain in your narrative the reason for the reduction.	

Instructions for Completing VITA TARGET AUDIENCE Template

Program Plan Narrative: VITA TARGET AUDIENCE (Narrative Items I.C. 1-4 and 6)	
C. VITA Target Audience: 1. Focus	In Column E, <i>Proposed</i> , using the drop-down (it will appear when you are in the correct cell), select your primary focus for providing free return preparation service. Follow the same instructions for choosing the secondary focus. Choose only one focus for each category. In Column F, <i>Returns Proposed by Focus</i> , indicate the returns you propose to prepare for this focus.
C. VITA Target Audience: 2. Sites Proposed	In Columns E or F, <i>Proposed</i> , provide the number of existing sites (in operation in the current year) and the number of new sites you are proposing to support with this grant. Entries are split to represent the two service delivery models for VITA -- traditional and facilitated self-assistance. Please report numbers separately if you will be using both models at your sites. Site numbers should not include those supported through the Tax Counseling for the Elderly program. The total will automatically calculate unless the formula is erroneously removed. ONLY INCLUDE THOSE SITES THAT WILL BE COVERED BY THE VITA GRANT. In the comment field, answer the question, "If any of these sites share an EFIN, how many?" for existing and new. The total will automatically calculate unless the formula is erroneously removed.
C. VITA Target Audience: 3. Returns Prepared	In Column E, <i>Proposed</i> , provide the number of returns you project your program will electronically or file via paper submission. One of the goals of this grant is to increase electronic filing. It is an expectation that all returns that can be filed electronically will be filed electronically; however, we recognize that some returns will be filed via paper submission. ONLY INCLUDE PRODUCTION FROM SITES THAT WILL BE COVERED BY THE VITA GRANT.
C. VITA Target Audience: 4. Volunteers	In Column E, <i>Total Proposed</i> , provide the number of volunteers you project will work in your program. ONLY INCLUDE VOLUNTEERS FROM SITES THAT WILL BE COVERED BY THE VITA GRANT.

Program Plan Narrative: Geographic Coverage (Item C.2 Detailed Site Information and C.6 Service Delivery)	
Existing or New	Select from the drop-down (it will appear when you are in the correct cell) either new or existing. An existing site is one that was operational during the current calendar year.
Name of Site	Self-explanatory
Site Address	Include the city, state, and county for existing sites. Include as much information as you have available on new sites.
Hours of Operation	Indicate hours/days the sites will operate; if unknown, estimate total hours per week.
EFIN	For existing sites, provide the EFIN (Electronic Filing Identification Number) for the site. If a new site, you may want to go ahead and secure an EFIN by filing Form 8633, <i>Application to Participate in IRS e-file Program</i> . Work with the local SPEC territory office to request new EFINs, if you determine that a separate software license is required.
SIDN	For existing sites, provide the SIDN (Site Identification Number) for the site. Site ID numbers begin with "S" followed by eight numbers. For new sites, you may leave this blank. The local SPEC territory office will provide you with the SIDN to include on every return filed at the site. All sites are required to have and use a unique SIDN. Work with the local SPEC territory office to request new SIDNs.
Special focus or needs	Provide information specific to the site's service and why you are targeting the location. Examples might include sign language interpreters or filing with ITINs. This may be left blank if there are no special characteristics beyond those chosen as your primary and secondary focus.
Adding or Deleting Lines	Add or delete lines to fit your specific needs. If adding lines, insert lines before the last line to maintain pre-set print attributes.

Applicant Name: Community Action Partnership of Riverside County

Budget Information: Matching Funds Summary Chart

Matching Funds Summary Chart						
#	Source Name	Type	Amount In-Hand or Committed*	Amount to be Raised	Date	Comments
1	Volunteer trainers	trainers		13,972	12/31/2016	based on estimated hours and number of volunteers
2	Volunteer tax preparers	tax preparers	165,375		12/31/2016	
3	Vick Knight Community Library	facility use-tax prep		10,800	12/31/2016	
4	Mecca Sattelite Office	facility use - tax prep		2,544	12/31/2016	
5	CAP Riverside	facility use - tax prep		2,948	12/31/2016	
6	Casa Blanca	facility use - tax prep		6,996	12/31/2015	
7	Perris FRC	facility use - tax prep & training		12,792	12/31/2016	
8	Robidoux	facility use - tax prep		1,200	12/31/2016	
9	RCC	facility use - tax prep		4,920	12/31/2016	
10	MSJC	facility use - tax prep		3,816	12/31/2016	
11	Blythe	facility use - tax prep		10,176	12/31/2016	
12	Lake Elsinor SC	facility use - tax prep		5,904	12/31/2016	
13	Banning	facility use - tax prep		3,816	12/31/2016	
14	DHS	facility use - tax prep		12,720	12/31/2016	
15	CET	facility use - tax prep		3,091	12/31/2016	
16	Cesar Chavez	facility use - tax prep		1,440	12/31/2016	
17	Moreno Valley	facility use - tax prep		6,396	12/31/2016	
18	Beaumont	facility use - tax prep		3,816	12/31/2016	
19	Norco	facility use - tax prep		4,320	12/31/2016	
20	Indio	facility use - tax prep		1,171	12/31/2016	
21	Casa Blanca	Equipment		3,420		
22	MSJC	Equipment		2,600		
23	RCC	Equipment		3,800		
24	CET	Equipment		3,000		
25	Vick Knight Community Library	Equipment		600		
26	Lake Elsinore	Equipment		390		
28	Robidoux	Equipment		600		
Total			\$165,375	\$127,248		

#	Source Name	Type	Amount In-Hand or Committed*	Amount to be Raised	Date	Comments
Instructions:						
#	Number consecutively to assist in identifying the different sources. Record number on any attachments provided with					
Source Name	Name of organization or individual contributing the matching funds. Remember to include matching funds provided by you as the applicant.					
Type	Description of the matching funds. Examples include cash, grant, donation or in-kind, etc.					
*Amount In-Hand or Committed	This would include amounts set aside already to be used as matching funds or your anticipated volunteers. Other examples include a grant already received or cash from the applicant's operating budget to support the program. You must include matching funds supporting documentation for any items listed with amounts shown in the "Amount In-Hand or Committed" column when submitting your application. For volunteers, provide information on the number, hours, and value of volunteers. Also, make sure the documentation contains the necessary components (description of the contribution; dollar value and an explanation as to how the valuation was determined; current date; signature of authorized individual that can make the commitment; and an organization name on letterhead with contact information) to avoid delays in receiving funds if awarded.					
Amount to be Raised	This would include amounts you need to secure for matching funds. Examples might be a grant you've applied for but not received confirmation as to whether it will be awarded; or you're in discussion with other organizations about supporting your program but haven't received a firm commitment. Although a grant can be awarded pending confirmation of matching funds, no funds are released until documentation is provided to the Grant Program Office confirming the commitment. It can also be used to record the amount to be raised for the second year of funding. Your organization is not expected to have all funds available at time of application for the two year program.					
Date	A current date for matching funds already in-hand or committed; or for amounts to be raised, the date you anticipate having committed funds.					
Comments	Include a brief description of the matching funds.					

Corporate Felony Convictions

Applicant Name:	Community Action Partnership of Riverside County
<i>This tab is for corporations.</i> If you are not a corporation, indicate "Not Applicable" in question 1. No other entries are required.	
<i>Corporations should continue.</i> In connection with the Corporate Felony Convictions certification within the Assurances and Certifications section located on page 43 of Publication 4671, VITA Grant Program Overview and Application Instructions, answer questions 1-4 if you or your officer or agent acting on your behalf was convicted of a felony criminal violation under any Federal law within the preceding 24 months. Create additional tabs to report multiple convictions. If you and your officers and agents acting on your behalf were not convicted under any Federal law within the preceding 24 months, enter "None" as the answer to question 1. No other entries are required.	
1. Who or what was convicted?	
Not Applicable	
2. Identify the date of conviction, the federal district court, and the case number (if known).	
3. Describe the facts and criminal statutes for the conviction.	
4. Who is the contact if additional information is needed?	

Organizations Provided Cash Sub-Awards of \$1,000 or More

[illegible]

Related Party Transactions

Grant Recipient Name:	Community Action Partnership of Riverside County		
Federal Award Identifier:			
Indicate NA (not applicable) if you anticipate that you will not enter into any related party transactions.			
Purpose:	Your grant agreement "Terms and Conditions" require your organization to notify the Grant Program Office of any related party transactions (<i>as defined in the agreemen</i>) using grant funds within 30 days of the transaction.		
1. What transaction is involved? Please describe.			
N/A			
2. Does the transaction propose to use VITA grant federal funds or designated match? If the answer to this question is no, then this transaction is not reportable under the VITA Grant terms and conditions.			
N/A			
3. Who is involved? Provide organization and/or individual names.			
N/A			
4. What is the relationship? Provide information on how the organizations and/or individuals are related.			
N/A			
5. Where are the parties located?			
N/A			
6. When did the transaction occur or is planned to occur?			
N/A			
7. Who is the contact if additional information is needed?			
N/A			