

## **TCE 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 sponsor's signature on Form 9661, Cooperative Agreement, signifies the agreement to all terms and conditions.
2. The sponsor is obligated to provide management and technical direction for their program and adhere to the provisions established by this agreement.
3. The sponsor and any sub-recipient organizations must adopt and practice a non-discriminatory policy and practice a policy that meets all federal grant requirements.
4. Revisions to the Form 8653, Tax Counseling for the Elderly Program Application Plan, Form 424, Application for Federal Assistance, and the Program and Budget Plans must be submitted within twenty (20) calendar days from notification of award to the IRS Grant Program Office electronically and approved by IRS prior to funding being released. In addition, Form 9661, Cooperative Agreement and Form 13533, Sponsor Agreement are also due within 20 calendar days from notification of award as well. Subsequent changes to the budget between object class categories may be made without pre-approval when the change is 10% or less of the total award. Approval of changes greater than 10% must be requested in advance electronically and approved before the change may be made. The maximum award amount does not change.
5. The sponsor must notify IRS within ten (10) business days when changes in key personnel involved in the program occur. IRS will research the Excluded Parties List System to ensure they are not debarred, suspended, or otherwise excluded from or ineligible for a federal award. You may check this yourself before hiring or designating a change by visiting the Excluded Parties List System at [www.epls.gov](http://www.epls.gov).
6. The sponsor 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 Advance funds may only be withdrawn for expenditures that will be incurred within three (3) business days of the receipt of the funds. Reimbursement funds may be withdrawn at anytime for allowable, allocable, and necessary expenditures already incurred. It is the responsibility of the sponsor to notify both the Grant Program Office and HHS with changes in the contact information or banking information for the PMS System.
7. **Timely responses and reporting is required as explained in the Grant Reporting Requirements. The submission of all requested information, as well as timely and accurate reports, is required for future consideration for subsequent year grants.** 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 (5) 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 systems must provide for the identification of the source of and application of funds for the TCE Program. Sponsors must maintain documentation of TCE expenditures for a minimum period of three (3) years from the end of the program.

9. Federal funds may not be used to pay individuals for the preparation of returns, quality review and/or screening taxpayers. Funds may be used for individuals providing technical support, clerical support, and administrative support for the TCE program and sponsors must document their time accordingly to ensure they are paid for their support.
10. The sponsor 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, 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.
11. The sponsor must notify the Grant Program Office of related party transactions using grant funds within thirty (30) days of the transaction and include the entity name and an explanation of the transaction and relationship. A related party transaction is one in which one party is able to control or substantially influence the actions of the other. Such transactions include, but are not limited to buyer/vendor transactions, lessee/lessor agreements, and client/consultant arrangements. They generally occur between entities under common control through officers, directors, or members; and an organization and a director, trustee, officer, or key employee of the organization or his immediate family.
12. At this time, Federal law prohibits the IRS and all recipients of TCE funds from providing TCE funds to the Association of Community Organizations for Reform Now (ACORN) or any of its subsidiaries as sub-grantees, subcontractors or other sub-recipients. This prohibition may be lifted by fiscal year 2012 appropriations. Contact the Grant Program Office for up-to-date information about this prohibition.
13. The sponsor and any sub-recipient organizations must utilize Form 13614-C, *Intake/Interview & Quality Review Sheet* at sites or activities where federal returns are prepared.
14. The sponsor and any sub-recipient organizations must adhere to all Quality Site Requirements as explained in the Publication 1084, *IRS Volunteer Site Coordinator's Handbook*.
15. The sponsor 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. Any finding or allegation of tax noncompliance may result in the immediate termination of the grant and/or impact eligibility for future funding.
16. It is the intention that all sponsoring organizations electronically file all eligible returns. It is a goal for the TCE program that at least sixty five percent of all electronically filed returns completed are for taxpayers aged 60+. Organizations not meeting this goal may impact their consideration during the subsequent year grant application period.
17. The sponsor must have a valid Dun & Bradstreet Number System (DUNS) number and maintain current registration in the Central Contractor Registration (CCR) database.
18. IRS may terminate this agreement for reasons of default or failure of the sponsor to perform their obligations under this agreement, as well as for malfeasance, illegal conduct, and/or management practices by the sponsor that jeopardize the ethical operations and implementation of this agreement. In any of the above cases, IRS will notify the sponsor in writing of its intent to terminate the agreement and the causes for such a decision. IRS will provide seven (7) days for the sponsor to respond in writing.
19. The sponsor agrees to comply with the requirements included in the addendum to these terms and conditions.

20. **GRANT REPORTING REQUIREMENTS** -- The sponsor is responsible for ensuring reports are timely and accurately filed throughout the grant period and until close out of the grant. The following reports and reporting dates apply to the TCE Grant.

Item	Description	Method	Period	Due Date
1.	<b>Grant Notification</b> – In order to establish and fund the grant certain actions must be completed in a timely manner. The grant notification package provides a list of items that must be completed and returned.	Due to IRS	Annually upon notification of grant award	Within 20 days of grant notification
2.	<b>Federal Financial Report (FFR) Cash Transaction Report</b> (Standard Form 425). This report is used for reporting quarterly and final period financial information. Quarterly reports are due within 30 days of end of the quarter. Once all funds are expended and the corresponding FFR completed, future quarterly reporting is not required.	<ul style="list-style-type: none"> <li>• File electronically through the DPM</li> <li>• Fax copy to DPM</li> <li>• Fax or email copy to IRS</li> </ul>	Quarterly once funds are deposited in PMS account	1/30 4/30 7/30 10/30
3.	<b>Site Establishment Report</b> – List of all sites opened or planned to open under the grant.	Due to IRS SPEC Territory Office; Report on Form 13715	Filing Season	1/16
4.	<b>Volunteer Agreement</b> – All volunteers must agree to the established standards of conduct and sign prior to assisting at the TCE site.	Maintain at the site or Partner level; Report on Form 13615	Filing Season	Prior to providing assistance at TCE Site
5.	<b>Volunteer Assistance Summary</b> – All partners/site coordinators must provide a list of all volunteers working at a TCE site, the dates the volunteers received certification and their level of training.	Due to IRS SPEC Territory Office; Report on Form 13206	Filing Season	3 <sup>rd</sup> business day after end of each month
6.	<b>Sub-award Reporting</b> – See Terms and Conditions Addendum for a full explanation of when this reporting applies to your organization. Applicability includes consideration of award amount and existing reporting of executive compensation.	File electronically at <a href="http://www.fsr.gov">www.fsr.gov</a> and <a href="http://www.ccr.gov">www.ccr.gov</a>	Upon sub-award of funds meeting described conditions	By the end of the month following the month during which you make the Sub-award
7.	<b>Form 8654, Tax Counseling for the Elderly Program Semi-Annual/Annual Program Report</b> –Preliminary Report & Narrative (Due <u>ONLY</u> if program is in operation after April 30 <sup>th</sup> ; otherwise see Number 10 below)	Due to IRS – TCE Grant Program Office	10/01– 5/31	6/30
8.	<b>Unused Funds Notification</b> – Provide IRS with confirmation that all funds awarded will be utilized; if not, provide amount that can be released.	Due to IRS	Annually	6/30

9.	<b>Form 8654, Tax Counseling for the Elderly Program Semi-Annual/Annual Program Report – Final Narrative.</b> This is the final report and covers the entire grant period (10/01 – end of program). It is due 90 days after completion of your program.	Due to IRS – TCE Grant Program Office	10/01– end of program	90 days after grant period ends
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Extensions will be granted for filing reports only in unusual circumstances. Sponsors may request an extension but it must be submitted in writing at least five (5) business days prior to the due date and they must receive a written response or e-mail response confirming the extension before the due date.

<b>Organization</b>	<b>Internal Revenue Service, Grant Program Office</b>
Internet	<a href="http://www.irs.gov">www.irs.gov</a> , key word search TCE Grant
Mail	C4 - 110 5000 Ellin Road Lanham, MD 20706
Hours of Operation	8:00 am to 4:00 pm ET (except Federal Holidays)
Phone	404.338.7894
Fax	202.283.2846
Email	<a href="mailto:tce.grant.office@irs.gov">tce.grant.office@irs.gov</a>