Request for Applications (RFA)

Earn It, Keep It, Save It

Funds available for the Volunteer Income Tax Assistance Program

Date issued: Friday, July 10, 2015

Important Dates:

- Applications Due: Friday, August 7, 2015
- Grant Period: October 15, 2015 to May 31, 2016
- Grants Notification: October 15, 2015

Questions related to this RFA should be directed to:

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Background

The Volunteer Income Tax Assistance (VITA) program is a 40-year running, national IRS program where trained volunteers prepare tax returns for low income families according to IRS guidelines. United Way of Greater Atlanta in partnership with the Internal Revenue Service (IRS) leads a coalition of over 30 organizations that promotes and supports free tax preparation. Free tax preparation supports United Way's goal to build financial stability for everyone in our community by:

- Saving moderate and lower-income families the cost of paying for tax preparation
- Making sure that working families get the tax credits they deserve, such as the Earned Income Tax Credit (EITC)
- Preventing families from taking out a loan against their own money, which is what they must do to get an "instant refund" through a commercial preparer
- Connects families to low or no cost financial services and asset building programs

This year United Way is implementing a new process for organizations interested in serving as VITA sites. United Way is inviting organizations interested in becoming VITA sites to submit an application for funding. Partners will be provided with funding and support to provide free tax preparation at locations across the region.

While estimated levels of funding for this initiative are contained in the Request for Applications, it will not be known until on or about October 1, 2015 the exact funds available since IRS funding for the VITA program will not be available until that time.

Awards to specific partners will depend upon details of the funding available from the IRS and the review of applications including performance targets from new and existing VITA partners.

Funding may only be for one or more of the following:

- Full and part-time staff to organize and run the VITA site
- Creation and distribution of marketing and outreach materials for your site(s)
- Recruiting and training volunteer tax preparers and others to staff free tax preparation sites
- Site supplies such as paper, pencils/pens, staplers, ink cartridges, etc. as well as refreshments for volunteers
- Rental or purchase of computers, printers, and other equipment needed to successfully complete and e-file tax returns

Eligibility Requirements

At a minimum, organizations must meet all of the following criteria to apply for and receiving funding:

- Be recognized as an organization exempt from federal income tax under I.R.S Section 501(c)(3) of the Internal Revenue Code 1986
- Be a faith-based organization or educational institution involved in providing program(s) and services that are health, education or human-service related and directly serve the UWGA 13-county service area residents. The organization must maintain a local office with regular office hours and telephone availability.
- Maintain a current registration with the Georgia Secretary of State office. Have an independent governing body consisting of at least nine voting members who are

resident volunteers. This governing body has the authority to decide policy and strategic direction with respect to the agency's programs, administration and finances, in accordance with the organization's By-Laws, and who shall meet at least four times per year. Paid staff must not be a voting member of the Board.
- Maintain a non-discrimination policy or plan that does not discriminate on the basis of race, cultural heritage, religion, gender, national origin, age, marital status, sexual orientation, veteran status or status as a qualified disabled or handicapped individual.
- Have an annual audit (if applicable) performed by a certified public accountant that is licensed and in good standing with the state of Georgia.

Application Timeline

- The application process will begin in July 2015. At that time, the application will be made available on United Way's VITA page.

- To learn about all aspects of the program, the application process and the review process at a high level, orientation sessions are scheduled for July 2015. Attending an orientation session is recommended for all partners.

- All sites will be selected and notified by October 15, 2015

- MOU's completed by October 30, 2015

Application Requirements

1. Application must be submitted by **5:00pm, Friday, August 7, 2015**. No late applications will be accepted.
2. Application must demonstrate how the VITA services will be integrated into organizational programming including but not limited to linkage to other financial stability programs.
3. Application must demonstrate strategies for the recruitment of volunteers.
4. Concise budget narrative is required
5. Applicant must provide a minimum 10% cash match.
6. Additional funding may be provided for organizations willing to operate year-round sites.

Target Population: The target population for this service is individuals/families who make less than the IRS approved household income for the program and can provide the proper IRS documentation.

Required Activities: Volunteer Income Tax Assistance (VITA) site operation

Required Minimum Output:

1. Minimum one (1) VITA location opening no later than January 30, 2016 and operating until April 15, 2016 providing free tax preparation and community outreach for tax filers and volunteers
2. Minimum of 350 tax returns filed successfully

Roles and Responsibilities

- United Way of Greater Atlanta

  - Secure funding on behalf of the coalition
  - Funding for sites (amount depends on available funding)
  - Training for staff and site coordinators
  - *TaxWise* software needed to prepare and e-file tax returns
  - Technical assistance and trouble-shooting throughout the tax season
  - A regional hotline number (2-1-1)
  - Promotion of VITA sites
  - Regional and county specific outreach materials and media relations
  - Connections with experienced site coordinators (who can mentor and share best practices)
  - Supplemental volunteer recruitment
  - Computer equipment (when available)
  - Data collection and reporting

- Partner Organization

  - Provide a 10% cash match to funds provided. Match must be documented
  - Sub-recipient must use funds in adherence for VITA services and in adherence to IRS guidelines
  - Each VITA site must have a Site Coordinator who can attend meetings and trainings prior to the tax season in addition to coordinating all site operations during the tax season
  - VITA sites need computers and printers with capacity to run tax preparation software and access to the internet
    - VITA sites use *TaxWise* tax preparation software
    - *TaxWise* comes in an online version accessed through the internet (software is provided for free)
    - Technical support is provided by *TaxWise*
  - Each site also needs adequate space for preparing returns at computers and a client waiting or greeting area
  - Each VITA site is responsible for recruiting and managing their own volunteers
  - Commit to preparing at least 350 tax returns
  - Each VITA site determines their hours of operation and scheduling method (appointment or walk-in)
  - Follow all privacy and security guidelines regarding equipment and taxpayer data
  - Adhere to all quality site requirements established by the IRS (training is provided on quality site requirements)
  - Attend monthly (bimonthly conference calls in some cases) site coordinator meetings September through April
  - Attend additional trainings as required such as transmitter training and site coordinator training
  - Administer a survey to clients about their demographics and use of the free tax services then submit completed surveys to United Way
  - Provide data as requested about program operations and tax return results to United Way in a timely manner

- Ensure site operation hours are regularly updated with United Way 2-1-1 contact center, United Way program staff and IRS
- Follow all end-of-season close out procedures as laid out by IRS

Funding Criteria

United Way will use the following criteria to evaluate proposals.

- Reaches and engages target population. Special consideration will be given to proposed sites in communities where there are currently no VITA or AARP tax sites.
- Demonstrates the ability to deliver service(s) and measure agreed upon outcomes;
- Delivers on best-practice strategies with fidelity and demonstrates success;
- Meets or exceeds established benchmarks/outcome metrics (for returning sites);
- Coordinates effectively with other organizations to provide integrated services; and
- Expands capacity through leveraging funds and partnerships.
- Meets the grant match requirement
- Complete submission of documentation in accordance with financial reporting requirements and/or Agency Financial Review

Financial Reporting Requirements

Financial Reporting Requirements are based on the size of partner's overall budget. Described below are the four different categories and the relevant requirements.

	Category A	Category B	Category C	Category D
	Annual revenue less than $100,000	**Annual Revenue greater than $100,000 but less than $250,000**	**Annual Revenue greater than $250,000 but less than $500,000**	**Annual Revenue greater than $500,000**
Required Materials:	• Internally prepared cash or accrual basis financial statements; • Form 990, *signed by executive director and/or board chair*; • current year budget	• Compilation prepared by a CPA; • Form 990; • Past 5 months internally prepared statements; • current year budget	• Review prepared by a CPA; • Form 990; • Past 5 months internally prepared statements; • current year budget	• CPA performed independent audit; • Form 990; • Past 5 months unaudited statements; • current year budget

The following requirements and issues are relevant to all organizations.

- CPA must be licensed and in good standing in the state of Georgia.

- All financial statements must show evidence of accounting principles in accordance with Generally Accepted Accounting Procedures and include full disclosures and appropriate notes for such things as leases, loans, investments, affiliated party transactions, contingencies, etc.
- Revenue includes cash and non-cash items.

Proposal Format

Each respondent is requested to submit its proposal in a MS Word document for ease of review with a minimum of repetitious material.

Page Limits

- Proposal Content – 5 pages
- Budget and Budget Narrative are not included in the page limits

Formatting Requirements

- Font size: 12 point
- Margins: At least one inch
- Text: Single-spaced
- Pages: Single-sided
- Page numbering: Centered at the bottom of each page
- In the header of each page: Name of Organization
- Please do not bind, hole punch, or place in protective covers
- No brochures or bound documents

Incomplete proposals or those not meeting proposal requirements will not be considered.

<u>Section 1: Contact Information</u>

Organization
Name:
Address:
City, State, Zip
Phone number
Fax number
EIN number:
Website:

CEO/Executive Director
Name:
Title:
Phone number:
Fax number:
E-mail address:

<u>Section 2: Host Site Partners</u>

List all of the other organizations with whom you plan to partner on this project. Include a sentence or two about the role of each partner in this effort. Please also include a point of contact long with their email address and phone.

Section 3: Workplan

Please describe your organization's plan to integrate the Volunteer Income Tax Assistance (VITA) program into your operations. Include how you will conduct outreach to your target population and strategies for recruiting and retaining volunteers.

- A specific description of the population/people you plan to serve.
- How will hosting the VITA program impact the target population and improve their ability to become more financially stable?
- Describe the plan for integrating VITA into your operations? What best practices will be utilized?
- Detail the communications, marketing and outreach strategies that will be used to engage the target audience as well as recruit volunteers.
- Describe the qualifications and experience of the person who will be serving as the Site Coordinator.
- Describe the plan for site operations
- What additional financial stability services (if any) will be provided to site clients?
- Please describe your process for collecting the required supplemental data. Supplemental data that will be requested is listed below:
    - Gender
    - Race/ethnicity
    - Education level
    - Housing status
    - Banking relationship
    - Planned use of refund
    - How taxes were filed last year

Section 4: Budget

A. Line Item Budget

Provide a line-item budget for your project using the template below, followed by a budget narrative explaining each line item in detail. Grant funds may only be used in accordance with IRS guidelines.

- Full and part-time staff to organize and run the VITA site
- Creation and distribution of marketing and outreach materials for your site(s)
- Recruiting and training volunteer tax preparers and others to staff free tax preparation sites
- Site supplies such as paper, pencils/pens, staplers, ink cartridges, etc. as well as refreshments for volunteers
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Item	Grant request
Site Coordinator	
Technology	
Supplies	
Total Grant Request	

B. Budget narrative (up to one page in length)

1. Site Coordinators

Site Coordinators are the only volunteers eligible to receive a stipend using grant funds.

2. Technology

Provide of the cost of any technology that will be needed to implement the VITA program. This is limited to the cost of computers and internet.

3. Program supplies and expenses

May include costs such as refreshments and general office supplies.

C. Grant Match

Partners must provide a minimum 10% cash match

- Please provide the source and amount of the match
- Please identify any in-kind contributions that are being made to the project. Documentation for in-kind contribution must describe the:
  - type of match,
  - method used to determine value, and
  - calculation