

**Louisiana Department of Social Services  
Office of Family Support**

***Guidelines for funding proposals***

**TANF Funds  
for  
EITC Outreach / Free Tax Assistance Programs**

**\*\* Closing date: August 6, 2009 \*\***

Please submit one original and two (2) copies of proposal by 4:30pm on August 6, 2009 to Kim LaCour, EITC Program Manager, Department of Social Services, Office of Family Support, 627 North 4th Street, Room 5-233-4, Baton Rouge, LA 70802



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BOBBY JINDAL  
GOVERNOR

KRISTY H. NICHOLS  
SECRETARY

## State of Louisiana

Department of Social Services  
Office of Family Support

The Louisiana Department of Social Services, Office of Family Support, hereby solicits proposals from qualified regional entities to provide Earned Income Tax Credit (EITC) Outreach and Free Tax Preparation services for low-income families. In this initiative DSS/OFS will award a maximum of nine contracts – one for each of the department’s nine regions of the state.

Guidelines for proposals may be obtained by contacting: **Kim LaCour, EITC Program Manager, Office of Family Support, 627 North 4<sup>th</sup> Street, Room 5-233-4, Baton Rouge, LA 70802, Telephone (225) 342-6030; Fax (225) 219-9399; E-mail [klacour@dss.state.la.us](mailto:klacour@dss.state.la.us)** or by **downloading the Solicitation of Proposals document from the DSS website, [www.dss.louisiana.gov](http://www.dss.louisiana.gov) (select “Service Providers” from the left-hand column, then click Request for Proposals link).**

Completed proposals must be physically in the possession of the **Office of Family Support, ATTN: Kim LaCour, EITC Program Manager, 627 North 4<sup>th</sup> Street, Room 5-233-6, Baton Rouge, LA 70802 by 4:30 p.m. on August 6, 2009.** One original and two (2) copies should be submitted. No proposals received after the specified date and time shall be considered.

Any questions concerning proposal guidelines must be made in writing and may be submitted by mail, fax, or email to Kim LaCour (contact information above) by 4:30 p.m. on **July 21, 2009.** Responses to all questions will be posted on the DSS website, [www.dss.louisiana.gov](http://www.dss.louisiana.gov), by **July 28, 2009.**

This announcement does not commit the Department of Social Services/Office of Family Support to award a contract or pay any costs incurred in the preparation of proposals. It is neither a contract nor an offer to contract, but rather a solicitation of proposals which, if accepted by the Department and approved in the manner required by law, may become the basis for a future contract. In the event of a conflict between any term or provision of the solicitation and a term or provision in any proposal submitted in response, this solicitation shall control. If a proposal alters or modifies any term or provision of this solicitation, such changes must be clearly delineated and expressly approved by the Department of Social Services in writing before a contract is issued. A failure to comply with the provisions of this part shall render any such variant term absolutely null.

The Department of Social Services reserves the right to accept or reject, in whole or in part, all proposals submitted and/or to cancel this announcement. A contract shall be awarded, if at all, to the proposal(s) deemed by the Department in its sole discretion to be the most advantageous to the Department and its clients based on quality of service, cost effectiveness and other considered factors. Any contract is subject to the availability of funds. No contract is final or enforceable until approved by the Department of Social Services and the Division of Administration, Office of Contractual Review.

Kristy H. Nichols, Secretary  
Department of Social Services  
VISIT OUR WEBSITE AT [www.dss.louisiana.gov](http://www.dss.louisiana.gov)  
“AN EQUAL OPPORTUNITY EMPLOYER”

## **PROGRAM BACKGROUND**

The purpose of Earned Income Tax Credit Outreach and Free Tax Assistance programs is to raise awareness of available tax credits among low-income filers, and to provide quality income tax preparation services free of charge to needy families throughout Louisiana in partnership with the IRS Volunteer Income Tax Assistance (VITA) program. Needy families are defined for the purpose of this initiative as households with minor children who receive the federal EITC. EITC Outreach and Free Tax Assistance is a key anti-poverty initiative of DSS, as the EITC both rewards work and reduces poverty. The EITC is the nation's largest single anti-poverty initiative, lifting more working families and individuals above the poverty level than any other federal program.

Temporary Assistance for Needy Families (TANF) funding is available to qualified programs. The maximum contract award is \$249,999. The services meet TANF Goal #2, "To end dependence of needy parents by promoting job preparation, work, and marriage."

The Louisiana Department of Social Services / Office of Family Support (DSS/OFS) is soliciting proposals from qualified non-profit or for-profit organizations or state or local governments to administer an integrated Earned Income Tax Credit (EITC) Outreach and Free Tax Assistance program. The selected proposal will become the Scope of Work attachment to a contract between the submitting organization and DSS/OFS. Therefore it is important that proposers include all items requested in the Program Narrative, and not submit additional information beyond what is requested herein.

All sites delivering income tax assistance services must be affiliated with and certified by the IRS Volunteer Income Tax Assistance (VITA) program. IRS-VITA contacts for each region are listed in Appendix B. Prospective providers should contact their area's IRS-VITA representative as soon as possible to begin the VITA site certification process.

In this initiative DSS/OFS will award a maximum of nine contracts – one for each of the department's nine regions of the state. Contractors may operate VITA sites directly and through agreements with groups that will operate a site or sites. Please find included in this solicitation:

- Chart and map of the state's nine DSS/OFS regions (Appendix A)
- Template for agreement between DSS contractor and VITA site (Appendix D)

In proposal review and evaluation, preference will be given to organizations which:

- Have at least one VITA site located in each parish of a region
- Have a competitive Cost Per Unit
- Demonstrate the organization's experience with managing a VITA-affiliated tax assistance service
- Demonstrate the organization's record of quality customer service to tax filers

Organizations must not include in their proposals any VITA sites in parishes outside of their respective DSS/OFS regions – that is, under these contracts, an organization may provide VITA sites in only one DSS/OFS region.

## **CHECKLIST FOR PROPOSAL CONTENT**

Proposals must have numbered pages. Program Narrative must be clearly organized and address the ten required items described on pages 15-17 (Instructions for Program Narrative). Each of the ten required items should be placed under a section heading with the item's title.

Proposal packet must include the following:

- ❑ Cover page which lists
  - Organization name and address
  - Region Number to be served (see Appendix A for chart of region numbers)
  - A contact person's name, telephone number, and email address  
*NOTE: the contact person listed should be highly familiar with proposal and be able to coordinate any revisions that may be requested in contract negotiation*
- ❑ One-page Abstract summarizing program goals and methodology
- ❑ Program Narrative (see instructions on pages 15-17)
- ❑ Two-part Program Budget consisting of
  - Itemized Cost Reimbursement Section (for approved program activities prior to tax filing season)
  - Itemized Unit Cost Section (for approved program activities during tax filing season)
- ❑ Budget Narrative describing budget line items
- ❑ Cost Allocation Form (necessary if funding from any other source is used to provide the service proposed)
- ❑ For qualified non-profit organization applicants, documentation of IRS 501(c)(3) status
- ❑ For qualified local government and non-profit organization applicants, authorization by governing body for organization to provide the program:
  - For parish and municipal governments, provide a resolution of parish council, municipal council, or police jury
  - For non-profit organizations, provide a resolution of organization's Board of Directors

*\*\* A sample Board Resolution is included as Appendix E*

## **PROGRAM REQUIREMENTS AND DEFINITIONS**

1. Contractor's tax assistance service must be affiliated with and approved by the IRS Volunteer Income Tax Assistance (VITA) Program. IRS VITA sites are required to serve all low- to moderate-income tax filers.
2. The only tax returns DSS/OFS will reimburse the Contractor for preparing are qualifying Federal tax returns or amended Federal returns that were originally prepared elsewhere.
3. Qualifying Federal tax returns – the Units on which per-unit reimbursement is based – are defined for the purpose of this program as:
  - Federal tax returns for individual Louisiana residents who receive EITC and have at least one minor dependent child
  - Federal tax returns for married Louisiana residents who receive EITC and have at least one minor dependent child.
4. The following will be used to verify parental status for TANF-funded returns:
  - Self-Declaration Form (see Appendix I), **OR** one of the following
    - Copy of birth certificate
    - Copy of baptism or other religious document
    - Paternity acknowledgement forms
    - Adoption Papers
    - Documents from OFS that reflect FITAP eligibility

For audit purposes, the Contractor must maintain documentation of eligibility verification for TANF funded services.
6. With the exception of single-day community-wide tax preparation events (e.g. National EIC Day and Super Tax Days), programs shall be reimbursed for tax assistance services provided only at the VITA locations specified in the proposal.
7. Programs may be required to administer a survey (seven questions or fewer) to service recipients and enter data into available fields of IRS-provided tax preparation software (instructions forthcoming).

## **INSTRUCTIONS FOR PROGRAM BUDGETS**

TANF funding is available to qualified organizations. Contracts with selected organizations will provide funding through a combination of two methods:

- ❖ Cost Reimbursement
- ❖ Per-Unit Reimbursement (“Unit Cost”)

Accordingly, proposers’ budgets must be submitted in a two-part format that includes a Cost Reimbursement section and a Unit Cost section.

### **COST REIMBURSEMENT BUDGET SECTION**

Cost Reimbursement items include expenses associated with EITC outreach and VITA site development incurred from November 1, 2009 (the contract effective date) through January 14, 2010.

Examples of allowable Cost Reimbursement expenses include printing, office supplies, media and publicity work, and salaries necessary for a program’s EITC outreach site development activities. Contractors will submit invoices with documentation of costs expended or incurred, and will be reimbursed if the funds have been spent on approved budget items. \*\*If a cost for an approved item is incurred by the contractor during the Cost Reimbursement period but funds are not actually expended for that item, the contractor must produce documentation showing actual expenditure of funds prior to the end of the contract term. Failure to do so will result in recoupment of any payments for costs claimed as “incurred” but not actually expended by contractor.

### **UNIT COST BUDGET SECTION**

Unit Cost items include expenses associated with providing VITA services during the tax filing season. Beginning on January 15, 2010, all contractors will be reimbursed on a per-unit basis, with the unit defined as a Federal tax return prepared for an individual or married couple with minor children receiving EITC (see Page 6, “Program Requirements and Definitions,” Item 3).

The Unit Cost section should include expenses *directly related to tax preparation* – that is, the expenses necessary to operate VITA tax preparation sites. The per-unit reimbursement amount is derived by adding all filing season expenses for all of the program’s VITA sites and dividing the total by the number of Qualifying Tax Returns (those for EITC filers with children) that the program proposes to prepare.

No Cost Reimbursement items will be paid during the Unit Cost period (January 15, 2010 through April 30, 2010).

***DSS will not reimburse contractors for any expenses that fall outside of the program’s approved budget.***

*An example of a properly formatted budget follows.*

## EXAMPLE BUDGET

*ABC Agency  
EITC Outreach / Free Tax Assistance program  
2010 Filing Season*

### 1. COST REIMBURSEMENT

*expenses to be incurred November 1, 2009 through January 14, 2010*

Printing	\$2,000
Office Equipment Leases	\$5,000
VITA Site Supplies	\$2,000
Media and Publicity	\$3,000
Copy Machine Maintenance	\$500
Travel	\$1,000
Postage	\$500
Rent [contractor organization]	\$2,000
Utilities, Phone, & Internet [contractor organization]	\$1,000
Salaries [contractor organization]	\$19,000
Detail - Position Name 1: monthly salary * % of time allocated to program * # of months = \$_____	
Detail - Position Name 2: monthly salary * % of time allocated to program * # of months = \$_____	
Total of Cost Reimbursement items to subcontractor organizations	\$19,000
(Salaries; rent; and utilities, phone & internet ONLY)	
 <b>COST REIMBURSEMENT TOTAL</b>	 <b>\$55,000</b>

**Example Budget, cont.**

**2. UNIT COST**

*expenses to be incurred January 15, 2010 through April 30, 2010*

(list number of qualifying tax returns and cost of filing season operations for each site included in proposal, including sites provided directly by regional contractor organization)

[Site 1 name] – number of qualifying tax returns	200	
[Site 1 name] – cost of filing season operations		\$11,000
[Site 2 name] – number of qualifying tax returns	150	
[Site 2 name] – cost of filing season operations		\$8,250
[Site 3 name] – number of qualifying tax returns	150	
[Site 3 name] – cost of filing season operations		\$8,250
[Site 4 name] – number of qualifying tax returns	125	
[Site 4 name] – cost of filing season operations		\$7,250
[Site 5 name] – number of qualifying tax returns	125	
[Site 5 name] – cost of filing season operations		\$6,500
[Site 6 name] – number of qualifying tax returns	100	
[Site 6 name] – cost of filing season operations		\$4,000
[Site 7 name] – number of qualifying tax returns	75	
[Site 7 name] – cost of filing season operations		\$5,000
[Site 8 name] – number of qualifying tax returns	75	
[Site 8 name] – cost of filing season operations		\$4,750

[\*total all sites' costs and qualifying returns for Regional Total below\*]

Number of qualifying tax returns – REGIONAL TOTAL:	<b>1,000</b>	
Cost of all filing season operations – REGIONAL TOTAL:		<b>\$55,000</b>
COST PER UNIT (\$55,000 / 1000 qualifying tax returns)	<b>\$55</b>	

- TOTAL PROGRAM BUDGET**
- 1. Cost Reimbursement Total**
  - 2. Unit Cost Total**

**\$55,000**

**\$55,000**

**TOTAL: \$110,000**

## **EVALUATION OF PROPOSALS**

Proposals will be reviewed and evaluated by a committee consisting of Department of Social Services personnel and other qualified professionals.

EITC Outreach / Tax Assistance programs will be evaluated on the thoroughness with which each aspect of the program is described in the Program Narrative. Preference will be given to proposals that:

- Have at least one VITA site located in each parish of a region
- Have a competitive Cost Per Unit
- Demonstrate the organization's experience with managing a VITA-affiliated tax assistance service
- Demonstrate the organization's record of quality customer service to tax filers

The review committee will approve or decline by consensus proposals for EITC Outreach / Tax Assistance programs. Selection of proposals and the final decision on the level of funding for a program will be made by the Assistant Secretary of the Office of Family Support.

Materials submitted with the proposals become property of the Office of Family Support. The Office of Family Support has the right to use any or all ideas presented in any proposal. Selection or rejection of a proposal does not affect this right.

## **BILLING**

TANF funding is available to qualified programs. *Programs will receive payment through a combination of **Cost Reimbursement** and **Unit Cost** methods.*

Contractors should submit invoices for each service month by the 15<sup>th</sup> of the following month. For example, the invoice for services in the month of November, 2009 should be submitted by December 15, 2009. A separate invoice for each month of service is required. Any invoice that includes expenses or services in more than one service month will be returned unpaid to the contractor.

**DSS / OFS will reimburse EITC Outreach / Tax Assistance contractors on a Cost Reimbursement basis for expenses paid or incurred through January 14, 2010.** Documentation is required for all Cost Reimbursement items shown on monthly invoices. For Cost Reimbursement invoices, payment will be made upon verification that contractor expended funds on an approved budget item, or incurred a cost within an approved budget item. Supporting documents (such as receipts, cleared checks, and invoices) must be submitted as verification of funds expended or costs incurred.

If a cost for an approved item is incurred by the contractor during the Cost Reimbursement period but funds are not actually expended for that item, the contractor must produce documentation showing actual expenditure of funds prior to the end of the contract term. Failure to do so will result in recoupment of any payments for costs claimed as “incurred” but not actually expended by contractor.

**DSS / OFS will compensate EITC Outreach / Tax Assistance contractors on a Unit Cost basis for expenses related to the operation of VITA tax assistance services between January 15, 2010 and April 30, 2010.** The “Unit” on which a contractor’s Unit Cost is based is a Qualifying Tax Return – defined as a tax return filed for an EITC filer (individual or married couple) with at least one minor child (see item 3 on page 6, Program Requirements and Definitions).

For Unit Cost invoices, contractors will submit original, signed Declaration forms for EITC filers with children with their monthly invoices, and will be paid the Cost Per Unit amount established in the Unit Cost section of the program’s budget for each Qualifying Tax Return prepared. The Declaration form to be used by contractors is included as Appendix I, and the monthly invoice form is included as Appendix J.

All expenses must fall within the program’s approved budget.

## **PUBLISHED / PRINTED MATERIALS AND MEDIA**

Contractors shall have the DSS logo on all media and published or printed materials for this program which are purchased with Agency funds including but not limited to: brochures, posters, training booklets, newspaper advertisements, flyers, mailings, and website content. Contractors shall coordinate all media releases with a DSS Public Information Officer.

The DSS logo and Public Information Officer's contact information will be issued to selected proposers at the time of the contract award.

## **TRAVEL**

All travel undertaken by contractors in administering this program must follow the State of Louisiana's travel policy (publication PPM 49). The state travel policy is available on this page of the Division of Administration website:

[www.doa.louisiana.gov/osp/travel/traveloffice.htm](http://www.doa.louisiana.gov/osp/travel/traveloffice.htm)

## **COSTS NOT ALLOWED**

Computers, printers, copiers, tables, chairs, and other such capital purchases are unallowable.

Donations and gifts – including cash, property, and services – are unallowable. Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such activities (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are also unallowable.

All cost items shown in the example budget on Page 8 are allowable. PLEASE NOTE: The only cost items which the regional contractor may pay to a subcontractor during the Cost Reimbursement period (November 1 through January 14) are:

- Salaries
- Building rent
- Utilities, Phone, & Internet expenses

If any cost items are proposed that are different from those in the example budget on Page 8, DSS / OFS Contract Services and Contract Review personnel will determine which items will be allowed and which will not be allowed. DSS will communicate this information to selected proposers during the contract negotiation period prior to the execution of a contract.

The program's administrative cost shall not exceed 10% of the program's total budget. See Appendix F for a definition of administrative costs.

## **PERFORMANCE INDICATORS**

Proposals must include an end-of-tax-season target for total number of qualifying returns (EITC returns for filers with children) filed by the program's free tax assistance sites, along with monthly targets for qualifying returns filed in each month of the 2010 tax filing season. If 80% of a monthly target as set in the contract is not achieved, a performance enhancement plan will be required. If the performance enhancement plan is inadequate, the contractor is unresponsive, or if performance does not improve after performance enhancement plan implementation, contract termination may be considered.

## **REPORTING REQUIREMENT**

Contractors will be required to report monthly performance data to DSS/OFS using the Measurement of Success (MOS) form provided by the DSS/OFS Contract Manager. A sample MOS form is attached as Appendix G.

## **MONITORING / EVALUATION OF SERVICES**

All contracts awarded through this solicitation must grant to the State of Louisiana, through the Department of Social Services, the Office of the Legislative Auditor, Inspector General's Office, Federal Government and/or other such officially designated body the right to inspect and review all books and records pertaining to services rendered under the contract. The contractor must cooperate with any monitoring/evaluation site visits or requests for information from the above-mentioned entities.

## **AFTER-THE-FACT DISTRIBUTION OF ACTUAL ACTIVITY**

Per federal regulations (OMB Circular A-122: Cost Principles for Non-Profit Organizations and OMB Circular A-87: Cost Principles for State, Local, and Indian Tribal Governments), all contractors must maintain Personnel Activity Reports or equivalent documentation – such as detailed time sheets showing duties performed – for each person being paid a salary amount through the contract.

For non-profit organizations, the following rules apply:

1. **Charges to awards for salaries and wages**, whether treated as direct costs or indirect costs, will be based on **payrolls approved by a responsible official** (s) of the organization. The distribution of salaries and wages to awards **must be supported by personnel activity reports**.
2. Reports reflecting the **distribution of activity of each employee must be maintained for all staff members** (professionals and nonprofessionals). Reports maintained by non-profit organizations to satisfy these requirements must meet the following standards:
  - a. The reports must reflect an **after-the-fact determination of the actual activity of each employee**. Budget estimates (i.e. estimates determined before the services are performed) do not qualify as support for charges to awards.
  - b. Each report must account for the **total activity** for which employees are compensated and which is required in fulfillment of their obligations to the organization.
  - c. The reports **must be signed by the individual employee**, or by a responsible supervisory official having first hand knowledge of the activities performed by the employee, that the **distribution of activity represents a reasonable estimate of the actual work performed by the employee during the periods covered by the reports**.
  - d. The reports must be prepared **at least monthly and must coincide with one or more pay periods**.

For all entities other than non-profit organizations (governmental entities and for-profit firms), the Personnel Activity Reports or equivalent documentation must meet the following standards:

1. They must reflect an **after-the-fact distribution of the actual activity** of each employee,
2. They must account for the **total activity** for which each employee is **compensated**,
3. They must be **prepared at least monthly and must coincide with one or more pay periods**, and
4. They must be **signed by the employee**.

*A Monthly After-the-Fact Certification Form is included in Appendix H.*

## **CONTRACT TYPE AND PERIOD**

Funding for this initiative is provided by Federal funds under the Temporary Assistance for Needy Families (TANF) Fund.

Under no circumstances will the contractor be reimbursed in excess of the amount specified in the approved budget. Services proposed should be performed unless excused in writing by the Department. Any cost overruns are solely at the expense of the contractor.

The contract term extends from November 1, 2009 until April 30, 2010.

After an entity has been notified of its selection to receive a contract, the entity shall enter into a performance-based contract with DSS for the services outlined in the proposal. The proposal will be included in the contract as the Scope of Work attachment. The contractor is responsible for providing funding per the terms of any agreement entered into between contractor and a subcontractor for service delivery. DSS will not remit payment to subcontractors. DSS will remit payment to contractor only for services rendered according to the approved budget and terms of the contract between DSS and contractor.

## **INSTRUCTIONS FOR PROGRAM NARRATIVE**

The Program Narrative should thoroughly address each of the following aspects of the proposed EITC Outreach / Free Tax Assistance program, and should be organized in sections with the following 10 items as headings:

1. Description of the need for this service
2. Target population
3. Program qualifications
4. VITA tax assistance site locations
5. Target number of qualifying returns
6. Program staff
7. Description of partnerships and collaborations
8. Volunteer recruitment and management
9. Community outreach / marketing and publicity plan
10. Filing season management and administration

***See guidelines for addressing each of these program aspects on pages 17 and 18.***

## **EITC OUTREACH / FREE TAX ASSISTANCE PROGRAMS INSTRUCTIONS FOR PROGRAM NARRATIVE**

### **1. DESCRIPTION OF NEED**

Why is this service necessary in your region?

### **2. TARGET POPULATION**

Please describe the target population in terms of income, demographics, and any other significant characteristics.

### **3. PROGRAM QUALIFICATIONS**

If so, please describe your organization's capacity and prior experience with operating VITA-affiliated free tax assistance sites.

### **4. VITA TAX ASSISTANCE SITE LOCATIONS**

Please list each of the VITA sites that will be affiliated with your program in the 2010 filing season. Please provide the site's physical address; parish in which the site is located; and if managed by a sub-contracting organization, the name of that organization.

### **5. TARGET NUMBER OF QUALIFYING RETURNS**

Please state the overall target number of qualifying tax returns (those for EITC filers with children). This figure should be the total of all qualifying returns to be prepared by sites managed directly by your organization, and sites affiliated through agreements with your organization.

### **6. PROGRAM STAFF**

Please describe the professional experience and roles of all personnel in your organization who will coordinate and deliver the EITC Outreach / Tax Assistance service.

**7. PARTNERSHIPS / COLLABORATIONS**

Will your organization partner or collaborate with other groups to conduct outreach and deliver this service? What in-kind support will these partner / collaborative entities provide? What other in-kind support will your program seek?

**8. VOLUNTEER RECRUITMENT AND MANAGEMENT**

How many volunteers will the program need to reach the target number of tax returns prepared? Please describe your strategy for recruiting the requisite number of volunteers. Please also describe your process for registering, tracking, and managing volunteers.

**9. COMMUNITY OUTREACH, MARKETING, AND PUBLICITY**

Please describe the methods you will use to advertise and promote this service. Specifically, how do you plan to reach your target population with information regarding this service? How will you educate the public about your service?

If your organization has developed a marketing plan which includes the information requested above, please include it with your proposal as an attachment.

**10. FILING SEASON MANAGEMENT AND ADMINISTRATION**

Please describe how free tax assistance site(s) will operate. How will sites be provisioned and set up prior to the start of the filing season? Who will be responsible for these duties?

Who will manage the site(s) during operating hours? Who will be responsible for scheduling volunteers and staff?

Please describe each step of your process for serving a filer from when the filer enters the site until her / his tax return is completed.

How will quality assurance for individual tax returns be conducted?

## APPENDIX A

### DSS/OFS REGIONAL PARISH LISTING AND MAP

REGION #	REGION NAME	PARISHES
1	Orleans	Orleans, Jefferson, Plaquemines, St. Bernard
2	Baton Rouge	East Baton Rouge, West Baton Rouge, Pointe Coupee, Iberville, East Feliciana, West Feliciana
3	Covington	Livingston, St. Helena, St Tammany, Tangipahoa, Washington
4	Thibodaux	Ascension, Assumption, St. James, St. John, St. Charles, Terrebonne, Lafourche
5	Lafayette	Evangeline, St. Landry, Acadia, Lafayette, St. Martin, Vermilion, Iberia, St. Mary
6	Lake Charles	Beauregard, Allen, Calcasieu, Jefferson Davis, Cameron
7	Alexandria	Winn, Grant, LaSalle, Catahoula, Concordia, Vernon, Rapides, Avoyelles
8	Shreveport	Caddo, Bossier, Webster, Claiborne, DeSoto, Red River, Bienville, Jackson, Sabine, Natchitoches
9	Monroe	Union, Morehouse, West Carroll, East Carroll, Lincoln, Ouachita, Richland, Madison, Caldwell, Franklin, Tensas



**APPENDIX B****IRS VOLUNTEER INCOME TAX ASSISTANCE (VITA)  
PROGRAM CONTACTS BY REGION****New Orleans:**

Diane Puderer  
(504) 558-3006  
diane.puderer@irs.gov

**Jefferson Parish  
(Metairie and the West Bank):**

Willie Ann Jones  
(504) 558-3323  
willie.a.jones@irs.gov

**Tangipahoa, St. Tammany,  
and Washington Parishes:**

Diane Puderer  
(504) 558-3006  
diane.puderer@irs.gov

**Baton Rouge Area:**

Diane Denton  
(225) 923-4210  
lynda.d.denton@irs.gov

**Houma / Thibodaux Area:**

Gail Jenkins  
(504) 558-3374  
gail.jenkins72@irs.gov

**Lafayette Area:**

Willie Ann Jones  
(504) 558-3323  
willie.a.jones@irs.gov

**Lake Charles Area:**

Gail Jenkins  
(504) 558-3374  
gail.jenkins72@irs.gov

**Alexandria Area:**

Frances Becker  
(504) 558-3216  
frances.becker@irs.gov

**Monroe Area:**

Randy Johnson  
(225) 923-4245  
randolph.f.johnson@irs.gov

**Shreveport Area:**

Patricia James  
(318) 683-6334  
patricia.james@irs.gov

## **APPENDIX C: PROJECT TIMELINE**

### ***From IRS Publication 1084, IRS Volunteer Site Coordinator's Handbook***

To assist you in planning and managing your site, please review the VITA program timeline below:

#### **JUNE through SEPTEMBER**

- (New Sites) Meet with IRS SPEC contact. SPEC will assist you throughout the process of setting up and operating a site.
- Determine if computer equipment and internet access meets with standards.
- Apply for EFIN and SIDN thru SPEC.
- Determine volunteer recruitment goals.
- Determine staffing requirements.

#### **OCTOBER**

- Order electronic filing software through your IRS SPEC office (do not order until all information relating to site is confirmed)
- Signed Title VI, F13325, Statement of Assurance Concerning Civil Rights Compliance.
- Complete and discuss Form 2333V, Volunteer Order Form for training material orders and submit to your IRS SPEC contact.
- Plan training process, how, where and when
- Organize certification process.
- Develop marketing strategy for return preparation.
- Continue volunteer recruitment.
- Identify Site Coordinator and complete Site Coordinator training.
- Request software order thru SPEC and determine if site will utilize desktop or online software.

#### **NOVEMBER**

- Complete and discuss Form 2333V for site material orders and submit to your IRS SPEC contact.
- Begin completion of F13715, SPEC Site Information Sheet.
- Schedule VITA training for volunteers
- Implement site marketing strategy for Outreach.
- Software is received late November. Begin installation and training on Taxwise.
- Signed Sponsor Agreement, F13533, if applicable

#### **DECEMBER**

- Submit completed Form 13715, Volunteer Site Information Sheet, submit to IRS SPEC contact.
- Begin community awareness publicity of all VITA sites and opening dates.
- Meet with volunteers to plan strategy for staffing/operating site(s).
- Identify volunteer to serve as alternate site coordinator in your absence.
- Continue volunteer training and certification.

- After training, collect completed Forms 13615, Volunteer Standards of Conduct, from each volunteer.
- Site Coordinator is required to have all certification documents at site location. Begin to prepare F13206, Volunteer Assistance Summary Report for IRS listing of all volunteers certified.
- Software should have been received and installed.
- All required fields listed and SIDN place on Main Information Sheet and F8879, IRS E-File Signature Authorization.

## **JANUARY**

- Post publicity posters.
- Implement Outreach and tax preparation plan.
- Conduct volunteer training/meeting to verify roles/responsibilities.
- Ensure data security measures are in place.
- Open Volunteer Return Preparation Program e-file sites.
- Ensure a process is in place to notify taxpayers with Title VI procedures in all required sites.
- All open VITA and Non-AARP TCE sites will submit Form 13206, Volunteer Assistance Summary Report to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month, after the site opens (report each volunteer only once on Form 13206 during a filing season).
- Follow retention procedures as prescribed by SPEC.
- All e-filing sites, maintain Forms 8879 and copies of income documents showing withholding.
- Follow required maintenance as prescribed in Publication 3189, Volunteer E-file Administrator Guide.

## **FEBRUARY**

- All open VITA and Non-AARP TCE sites will submit Form 13206, Volunteer Assistance Summary Report to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month after the site opens (report each volunteer only once on Form 13206 during a filing season).
- Ensure that all Quality Site Requirements are in place and implemented at site via review.
- Determine if all Outreach numbers are submitted via F13315, SPEC Outreach Summary.

## **MARCH**

- All open VITA and Non-AARP TCE sites will submit Form 13206, Volunteer Assistance Summary Report, to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month after the site opens (report each volunteer only once on Form 13206 during a filing season).
- Continue to maintain Forms 8879 and income documents reflecting withholding. Continue to monitor VITA site return preparation reports noting rejects and the timeliness of correcting returns.

**APRIL**

- All open VITA and Non-AARP TCE sites will submit Form 13206, Volunteer Assistance Summary Report, to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month after the site opens (report each volunteer only once on Form 13206 during a filing season).
- Appropriately maintain Forms 8879 and income documents reflecting withholding.
- Plan/attend volunteer/sponsor recognition ceremonies.
- Initiate site close-out procedures as and post-filing software procedures as referenced in Publication 3189, *Volunteer e-file Administrator Guide*.
- Schedule volunteer recognition ceremonies
- Work with IRS SPEC contact to prepare certificates for volunteers.
- Initiate formal appreciation for site sponsor (certificate and letter).
- Recognize volunteer efforts.

**MAY**

- Evaluate filing season, site, and volunteers.
- Provide IRS SPEC contact with feedback to improve or enhance operation for next year.
- Schedule a closeout meeting with IRS SPEC contact.
- Begin volunteer recruitment for next filing season.

## APPENDIX D SUBCONTRACTOR AGREEMENT

\_\_\_\_\_,  
(DSS/OFS Contractor name)

domiciled at \_\_\_\_\_,  
(physical address)

mailing address \_\_\_\_\_,  
(provide mailing address if different from physical address)

hereby enters into an agreement with \_\_\_\_\_,  
(Subcontractor name)

domiciled at \_\_\_\_\_,  
(physical address)

mailing address \_\_\_\_\_,  
(provide mailing address if different from physical address)

\_\_\_\_\_ agrees to compensate \_\_\_\_\_  
(DSS/OFS Contractor) (Subcontractor)  
per the terms listed below.

\_\_\_\_\_ agrees to host a Volunteer Income Tax Assistance  
(Subcontractor)  
service during the 2010 tax filing season and prepare \_\_\_\_\_ qualifying tax returns  
(returns for EITC filers with children).

\_\_\_\_\_ will collect original, signed TANF Declaration  
(Subcontractor)  
forms as documentation of services provided to EITC filers with children, and will provide  
completed forms to \_\_\_\_\_ upon request.  
(DSS/OFS Contractor)

**Use this space to describe the terms and payment amounts from Contractor to Subcontractor. Payment terms must follow these guidelines:**

**Cost Reimbursement period (November 1 through January 14)**

Contractor may reimburse Subcontractor only for 1) salaries, 2) building rent, and 3) utilities, phone and internet.

**AND / OR**

**Unit Cost period (January 15 through April 30)**

Contractor pays Subcontractor a Unit Cost for qualifying returns during filing season months.

*This agreement must include:*

- Subcontractor's target number of returns,
- Subcontractor's total filing season cost,
- Itemization showing what the total filing season cost is composed of, and
- Subcontractor's Cost Per Unit (target number of returns divided by total filing season costs).

\_\_\_\_\_  
Signature of authorized Contractor representative

\_\_\_\_\_  
Signature of authorized Subcontractor representative

Date: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
Printed name and title of authorized Contractor representative

\_\_\_\_\_  
Printed name and title of authorized Subcontractor representative

**APPENDIX E**

**SAMPLE BOARD RESOLUTION**

STATE OF LOUISIANA, PARISH OF \_\_\_\_\_

CONTRACTOR NAME: \_\_\_\_\_

On the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_, at a meeting of the Board of Directors of \_\_\_\_\_

a corporation, held in the City of \_\_\_\_\_

Parish of \_\_\_\_\_, with a quorum of the directors present, the following business was conducted:

It was duly moved and seconded that the following resolution be adopted:

**BE IT RESOLVED** that the Board of Directors of the above corporation do hereby authorize

\_\_\_\_\_

(Name and Title of Authorized Representative)

or his/her successor(s) in the office to negotiate, on terms and conditions that he/she may deem advisable, a contract or contracts with the Louisiana Department of Social Services, Office of Family Support, to execute said document(s) on behalf of the corporation, and further we do hereby give him/her the power and authority to do all things necessary to implement, maintain, amend or renew said documents.

The above resolution was passed by a majority of those present and voting in accordance with the By-Laws and Articles of Incorporation.

I certify that the above and foregoing constitutes a true and correct copy of a part of the minutes of a meeting of the Board of Directors of

\_\_\_\_\_

held on the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Typed Name

\_\_\_\_\_  
Title

## **APPENDIX F**

### **DEFINITION OF ADMINISTRATIVE COSTS**

Citation: 45 CFR 263.0(b)

The term administrative costs mean costs necessary for the proper administration of the TANF program or separate State programs.

(1) It excludes direct costs of providing program services.

(i) For example, it excludes costs of providing diversion benefits and services, providing program information to clients, screening and assessments, development of employability plans, work activities, post-employment services, work supports, and case management. It also excludes costs for contracts devoted entirely to such activities.

(ii) It excludes the salaries and benefits costs for staff providing program services and the direct administrative costs associated with providing the services, such as the costs for supplies, equipment, travel, postage, utilities, rental of office space and maintenance of office space.

(2) It includes costs for general administration and coordination of these programs, including contract costs and all indirect (or overhead) costs. Examples of administrative costs include:

- (i) Salaries and benefits of staff performing administrative and coordination functions;
- (ii) Activities related to eligibility determinations;
- (iii) Preparation of program plans, budgets, and schedules;
- (iv) Monitoring of programs and projects;
- (v) Fraud and abuse units;
- (vi) Procurement activities;
- (vii) Public relations;
- (viii) Services related to accounting, litigation, audits, management of property, payroll, and personnel;
- (ix) Costs for the goods and services required for administration of the program such as the costs for supplies, equipment, travel, postage, utilities, and rental of office space and maintenance of office space, provided that such costs are not excluded as a direct administrative cost for providing program services under paragraph (b)(1) of this section;
- (x) Travel costs incurred for official business and not excluded as a direct administrative cost for providing program services under paragraph (b)(1) of this section;
- (xi) Management information systems not related to the tracking and monitoring of TANF requirements (e.g., for a personnel and payroll system for State staff); and
- (xii) Preparing reports and other documents.

## APPENDIX G

### MEASUREMENT OF SUCCESS (MOS) FORM

#### Section I: Performance Period

**TANF Partner**

**CFMS #:** \_\_\_\_\_ **TANF Initiative:** **EITC Tax Preparation**

**Reporting Month:** \_\_\_\_\_ **Service Month:** \_\_\_\_\_

**Date Received (OFS only):** \_\_\_\_\_ **Amount Appropriated:** \_\_\_\_\_

**Expenditures:** These amounts are not ‘contracted obligations’ but actual expenses paid and/or invoices submitted.

**Total expenditures (Reporting Month):** \_\_\_\_\_  
(list all expenditures, including those to which you may/may not have received reimbursement)

**Total expenditures (Year to Date):** \_\_\_\_\_  
(list all expenditures from the beginning of your contract period)

**Name and Title of Individual Submitting Report:**

\_\_\_\_\_

**Signature of Primary Point of Contact:**

\_\_\_\_\_

- I. Describe any highlights and variances in program plan that have occurred during this reporting period.
  
- II. Indicate what—if any—measures you have taken to correct variances, or poor performance during reporting period.
  
- III. Describe any obstacle or barrier that you foresee endangering full implementation of your project throughout the program year.
  
- IV. Indicate major activities you will engage in for the next reporting period. Indicate applicable monitoring activities to take place.
  
- V. Please indicate below if attachments are included with this report.

**Section II: Performance Delivery**

<b>Component Name</b>	<b>Year End Participation Target</b>	<b>YTD Total Served</b>	<b>YTD New Served</b>	<b>Total Served This Month</b>	<b>New Served This Month</b>	<b>Notes</b>
# of qualifying tax returns completed						

**Section III: Task Status**

Status codes: **C**=completed; **OS**= On Schedule; **PS**=Planning Stage; **DL**=Delayed; **CN**=Cancelled

<b>Task</b>	<b>Status</b>	<b>Description of Activity/Comments</b>

**Section IV: Performance Indicator**

(These are your performance indicators as submitted and approved by DSS/OFS)

<b>Performance Indicator (PI)</b>	<b>PI Target</b>	<b>PI Actual</b>	<b>Deviation</b>	<b>PI Actual Number</b>	<b>Year End Target</b>	<b>Year End Actual</b>	<b>Year End Deviation</b>	<b>Reason for Deviation</b>
# of qualifying tax returns completed								

PI Actual Number: If your PI's unit of measure is a percentage, indicate the actual number the monthly percentage represents.

Deviation Formula:  $(PI\ Actual / PI\ Target - 1) * 100$



## APPENDIX I: TANF DECLARATION IN LIEU OF PARENTAL VERIFICATION DOCUMENTS

VITA Site: \_\_\_\_\_

I \_\_\_\_\_ state and certify that

**Taxpayer Name (please print)**

- I am the parent or legal guardian of the minor child or children being claimed as dependents on my 2009 Federal Tax Return;
- My Filing Status is (circle one)  
Single / Head of Household / Married Filing Jointly
- I meet all requirements to claim the Earned Income Tax Credit;
- My tax return has been prepared at a site affiliated with the IRS Volunteer Income Tax Assistance (VITA) Program;
- The Adjusted Gross Income on my 2009 Federal Tax Return is \$ \_\_\_\_\_.

Please list the names of your minor children being claimed as dependents:

Child's Name

Child's Name

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

This declaration was executed on \_\_\_\_\_, 2010.  
(Date)

**I certify that the information provided on this form is true and correct to the best of my knowledge.**

\_\_\_\_\_  
Taxpayer's Signature

\_\_\_\_\_  
Taxpayer's Phone Number

\_\_\_\_\_  
Taxpayer's Address

\_\_\_\_\_  
VITA Site Coordinator Name

\_\_\_\_\_  
VITA Site Coordinator Signature

## APPENDIX J: EITC PROGRAM MONTHLY BILLING FORM (INVOICE)

CONTRACTOR:  
ADDRESS:

CFMS:

MONTH AND YEAR OF SERVICE:

CONTACT PERSON:

PHONE:

COST REIMBURSEMENT: (NON-TAX PREPARATION EXPENSES)	
SALARIES:	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____
OTHER EXPENSES:	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____
SUBTOTAL	\$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; vertical-align: middle;"></span>
rep. cat: xxxx org. code: xxxx	

UNIT COST: (TAX PREPARATION EXPENSES)			
EITC filers with dependent children			
unit cost	number of units provided	=	SUBTOTAL
\$ per tax return	X _____		\$ <span style="border: 1px solid black; display: inline-block; width: 50px; height: 20px; vertical-align: middle;"></span>
			rep. cat: xxxx org. code: xxxx
TOTAL INVOICE AMOUNT			\$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; vertical-align: middle;"></span>

I certify the above information correct and conforms with the contract provisions.

\_\_\_\_\_  
Signature of Contract Representative

\_\_\_\_\_  
Date

This completed form and supporting documentation is due to the following address by the 15<sup>th</sup> of the month following services:

Office of Family Support, Contract Services  
P.O. Box 94065  
Baton Rouge, LA 70804-9065