

<b>REQUEST FOR RECORDS DISPOSITION AUTHORITY</b>			JOB NUMBER <b>N1-058-09-85</b>		
To: NATIONAL ARCHIVES & RECORDS ADMINISTRATION 8601 ADELPHI ROAD COLLEGE PARK, MD 20740-6001			Date received <b>8/28/09</b>		
1 FROM (Agency or establishment) Department of the Treasury			<b>NOTIFICATION TO AGENCY</b>  In accordance with the provisions of 44 U.S.C. 3303a, the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10		
2 MAJOR SUBDIVISION Internal Revenue Service					
3 MINOR SUBDIVISION Wage and Investment (W&I) Division, Stakeholder Partnerships, Education and Communication (SPEC)					
4 NAME OF PERSON WITH WHOM TO CONFER Tracee Taylor (Records) Lynn Tyler (SPEC)		5 TELEPHONE NUMBER (202) 435-6308 (202) 283-0189	DATE <b>3/17/09</b>	ARCHIVIST OF THE UNITED STATES 	
<b>6 AGENCY CERTIFICATION</b> I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached <u>5</u> page(s) are not needed now for the business for this agency or will not be needed after the retention periods specified, and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,					
<input checked="" type="checkbox"/> is not required <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested					
DATE <b>8/25/2009</b>		SIGNATURE OF AGENCY REPRESENTATIVE  Daniel W. Bennett		TITLE IRS Records Officer National Office, OS:A RE:L Washington, DC 20224	
7 ITEM NO	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION		9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)	
	IRM 1.15.29 <i>Records Control Schedule for Service Center Operations</i>  New Item 440:  SPEC Grant Application Files and Cooperative Agreements  <i>See attached.</i>  <b>Future IRS Updates.</b> Include the following forms in the Alphabetical and Forms Listings at end of Schedule  Form 8653 – Tax Counseling for the Elderly Application Plan Form 8654 – Tax Counseling for the Elderly Quarterly/Final Program Report Form 13981 – VITA Grant Agreement				

**IRM 1.15.29, New Item 440**

**1**

**SPEC (Stakeholder Partnerships, Education and Communication) Grant Application Files and Cooperative Agreements**

**NEW**

**Background:**

*Stakeholder Partnerships, Education and Communication (SPEC) is the outreach and education function of IRS's Wage and Investment Division. It is part of the Service's overall effort to encourage voluntary compliance by making taxpayers aware of their rights and responsibilities under the tax laws and helping them to do a more complete and accurate job of preparing their individual income tax returns (Forms 1040)*

*SPEC's success can be attributed to a business model that leverages the resources of partners who are established in the community. The leveraging of partner resources began in 2000, with the reorganization of IRS and the creation of SPEC. Currently, the IRS's volunteer return preparation program, which includes the Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) programs, consists of more than 300 coalitions, 60 National partners, and 4,000 local partners. More than 75,000 volunteers deliver free tax return preparation and tax education to low income, elderly, disabled, limited English proficient, rural and Native American taxpayers. Partners and coalitions consist of community organizations, non-profit foundations, faith based organizations, financial and educational institutions. In 2007, almost 2.7 million income tax returns were filed at almost 12,000 volunteer sites nationwide.*

**TCE**

*The Tax Counseling for the Elderly (TCE) Program offers free tax help to individuals who are aged 60 or older. Section 163 of the Revenue Act of 1978, Public Law No 95-600, 92 Stat. 2810, November 6, 1978, authorizes this cooperative agreement. This Act authorizes the IRS to enter into agreements with private or non-governmental public non-profit agencies and organizations, exempt under Section 501 of the Internal Revenue Code, which will provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in the preparation of their federal income*

tax returns. This Act authorizes an appropriation of special funds, in the form of grants, to provide tax assistance to persons aged 60 years of age or older. The IRS receives the funds as a line item in the budget appropriation. The total funds are distributed to the sponsors for their expenses. Eligible agencies and organizations compete for acceptance as a TCE sponsor in compliance with the Federal Grant and Cooperative Agreement Act of 1977, Public Law No. 95-224, 92 Stat. 3, February 3, 1978, codified at 31 U.S.C. Chapter 63. They must be non-profit (501) organizations experienced in coordinating volunteer programs, with experience in income tax preparation. Eligible organizations receive grants to conduct local TCE Programs.

Grant funds are used to reimburse volunteers for out-of-pocket expenses, including transportation, meals and other expenses incurred by them in providing tax counseling assistance at locations convenient to the taxpayers. In addition to volunteer out-of-pocket expenses, funds may be used by the sponsoring organization for salaries, wages, and benefits for clerical, administrative or technical personnel, office supplies and equipment in support of e-file; printing and postage costs; installation of telephone lines necessary to service a telephone answering site; internet connectivity costs for administering an e-file site; rent, utilities, and custodial services when necessary; and costs for interpreter services. The Cooperative Agreement defines the functions that the program sponsor and IRS will perform, the geographical area involved, the maximum amount of funding available for reimbursement and administrative purposes and other information. The TCE Program is a one-year competitive grant program and all applicants must compete each year to participate in it. Although IRS may accept an organization into the TCE Program one year, this does not automatically qualify the organization for acceptance into the following year's program. A sponsor that is accepted is responsible for all aspects of operating a TCE Program including publicity, recruitment, training, site selection and management of volunteers.

#### **VITA**

The Volunteer Income Tax Assistance (VITA) Program offers free tax help to low to moderate income individuals who cannot afford professional assistance. VITA volunteers prepare basic tax

returns for low income taxpayers in general, but also for those with special needs, including persons with disabilities, non-English speaking persons and elderly taxpayers. The availability of the VITA program in local communities prevents many low income individuals from having to depend upon paid tax return preparers and refund anticipation loans.

Many of these partnering organizations contribute to the VITA program without the benefit of federal funding. Currently, the IRS offers support for the VITA program by providing free tax preparation e-file software, tax law and site coordinator training materials, tax law reference materials, and numerous publications. Further, the IRS lends a small number of computers and printers. In addition, the volunteers are provided with a dedicated tax law helpline, dedicated software helpline and a hardware helpdesk to support the IRS loaned computers. The establishment of the Community VITA Grant Program allows the IRS to offer funding to assist these organizations and others with growing and sustaining the overall VITA program.

Applications for all SPEC grants undergo a preliminary eligibility screening. Applications that do not meet all eligibility screening criteria are eliminated from the award process. Applications that pass the eligibility screening are then evaluated based on their technical merit, the appropriateness of funds sought for quantity and quality of services being offered, and the reasonableness of administrative costs. The IRS retains discretionary authority to award grant funds based on program plans to achieve the goals of the Grant Program. Recommendations for award of funds are made to SPEC executives who will/will not approve the recommendations. The Grant Program Office notifies applicants of their acceptance or rejection of their grant application, as well as notifying those that did not qualify for the program. The schedule for notification is determined based on the Congressional appropriation of funding for the Grant Program, meaning if IRS is operating under a Continuing Resolution, applicant notification may be delayed pending approval of Grant Program funds. The SPEC Grant Program is categorized as a Discretionary Grant Program, therefore the decisions made by the IRS whether to make or not make an award based on the programmatic, technical

*or scientific content of an application and these decisions are not subject to appeal.*

**Description:**

IRS accepts applications for federal assistance to support existing programs. This series of records includes applications for SPEC grants, currently those under the Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) Programs. Applications are reviewed and a determination made as to whether to award or not award the applicant. Application requirements vary annually between the different programs. Non-awarded files consist of the application and review documentation. Awarded files include the application and review documentation along with monitoring and reporting information.

Each TCE application package may include the following forms:

- IR Form 8653 *Tax Counseling for the Elderly Application Plan*
- IR Form 8654 *Tax Counseling for the Elderly Quarterly/Final Program Report*
- IR Form 9661 *Cooperative Agreement*

Each awarded VITA application package should include the following form:

- IR Form 13981 *VITA Grant Agreement*

The following forms/certifications/reports may be found in each of the grant program application packages:

- SF 424 *Application for Federal Assistance*
- SF 424B *Assurances and Certifications*
- SF LLL *Disclosure of Lobbying Activities*
- Background/Civil Rights/Program Narratives
- Budget/Financial Plan
- Interim/Quarterly/Final Reports
- IRS Determination Letter
- Supporting Documentation
- CD of all application package documents

	<p><b>Disposition:</b></p> <p>a. SPEC-rejected applications  <b>Cut off</b> at end of calendar year (in which application is rejected).  <b>Destroy</b> 3 year after cutoff.</p> <p>b. SPEC-accepted applications  <b>Cut off</b> at end of calendar year (in which grant program period ends).  <b>Retire</b> to Records Center 1 year after cut off.  <b>Destroy</b> 6 years, 3 months after cutoff.</p>		
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