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GOVERNOR

July 22, 2019

Notice of Funding Availability
2019 Free Tax Preparation Assistance Grant

Important Dates

NOFA Release Date – July 22, 2019
Bidders Conference – July 26, 2019
Deadline for Submitting Questions – July 30, 2019
Notice of Intent to Apply Due – July 30, 2019
Questions & Answers Posted on CSD Public Website – August 2, 2019
Deadline for Submitting Applications – August 12, 2019 by 5:00 p.m.
Notice of Awardees Posted – September 16, 2019

Serving Low-Income Families Through Community Partners

Table of Contents

Part A: Free Tax Preparation Assistance Grant Overview **2**

1. Department Overview 2
2. Background 2
3. Purpose of the Notice of Funding Availability 3
4. Goal and Objectives 3
5. Codes of Conduct 3
6. Eligibility Requirements 4
7. Minimum Qualifications 4
8. Available Funding 4
9. Inappropriate Use of Funds 6
10. Expected Number of Awards 7
11. Grant Requirements 7
12. Contract/Funding Term 8
13. Letters of Reference 8
14. Use of Planned Subcontractors 8
15. Projected Timeline 8

Part B: Application Preparation & Submission **9**

1. Bidder's Conference 9
2. Questions 9
3. Notice of Intent to Apply 9
4. Application Packet Requirements 10
5. Application Pass/Fail Review 10
6. Application Submission Instructions 10

Part C: Evaluation Process **11**

1. Scoring 11
2. Proposal Elements Evaluation 12
3. Application Narrative (70 Total Possible Points) 12
4. Preference Points (5 Points) 14
5. Scope of Work (40 Total Possible Points) 14

Part D: Contract Award Process **15**

1. Contract Award Information 15
2. Appeal Process 15
3. CSD Reservations 15
4. Public Records Act 15

Appendix 1: Map of Target Areas
Appendix 2: Frequently Asked Questions (FAQ's)

Part A: Free Tax Preparation Assistance Grant Overview

1. Department Overview

Under the umbrella of the California Health and Human Services Agency, the Department of Community Services and Development (CSD) works with a statewide network of community-based private nonprofit and local government organizations dedicated to helping low-income families and individuals achieve and maintain economic security, meet their home energy needs, and reduce their utility costs through energy efficient upgrades and access to clean renewable energy.

CSD's mission is to reduce poverty for all Californians by leading in the development and coordination of effective and innovative programs for low-income residents. Additional information about CSD can be found online at www.csd.ca.gov.

2. Background

The Earned Income Tax Credit (EITC) is widely recognized as one of the nation's most powerful resources for lifting low-income people out of poverty. The federal EITC provides a refundable cash-back credit to low- to moderate-income working individuals and families when they prepare and file their federal tax return. EITC delivers a much-needed income boost, helping people meet basic needs, while at the same time encouraging work. According to the 2018 The Costs of Unclaimed Earned Income Tax Credits to California's Economy: Update and Expansion of the "Left on the Table" Report (January 2018), hundreds of thousands of eligible Californians fail to claim the federal EITC each year, leaving a reported $1.9 billion unclaimed. The forgone economic impacts result in lost business sales, job growth, wages and labor income, and tax revenue for state, county, and city governments.

In 2015, California established the first-ever California EITC (CalEITC), extending a new cash-back credit to the poorest working families in the state. Now in 2019, Governor Gavin Newsom has expanded CalEITC to further assist families facing the state's cost crisis. The Fiscal Year (FY) 2019-20 California State Budget Act more than doubles the investment in CalEITC to $1 billion, which will increase the number of participating households from 2 million to 3 million. The creation and expansion of CalEITC, when combined with the federal EITC, increases the potential value of tax credits available for low-income families to more than $6,000. For the 2018 tax year, 1,917,562 CalEITC tax credits were issued totaling more than $353 million, with an average credit of $184[1].

To maximize the participation and claiming of CalEITC by eligible Californians, the FY 2019-20 Budget Act also expanded the credit to help low-income families with young children through a new $1,000 credit for families with children under the age of six, significantly increased the average yearly amount individuals receive through the credit, and expanded income eligibility to $30,000 to include full-time workers making the 2022 minimum wage of $15 an hour. The

[1] Franchise Tax Board CalEITC Total Statistics; Run date: 6-3-19

Budget Act appropriated $10 million to the Franchise Tax Board (FTB) to increase awareness of CalEITC and free tax preparation assistance. Of the amount appropriated, $5 million is designated for CalEITC education and outreach activities, and $5 million is to support community-based and non-profit organizations that provide free tax preparation assistance. CSD has partnered with FTB to make grant funds available for community-based or non-profit organizations in support of establishing or maintaining free tax preparation assistance efforts under this Notice of Funding Availability (NOFA). A separate NOFA will be released to make grant funds available for CalEITC education and outreach.

3. Purpose of the Notice of Funding Availability

The purpose of this NOFA is to support free tax preparation assistance among eligible, low- to moderate-income Californians. The funding will build upon existing efforts to reach eligible populations that would benefit from no-cost tax preparation assistance and filing. Grant funds will be used to support the expansion of an organization's existing activities. Activities must connect low-to-moderate income people with local free tax preparation assistance sites or online resources that help people file their taxes at no cost. Funding will support new or expanded activities and may not replace or supplant existing funding sources.

4. Goal and Objectives

The goal is to increase access to free tax preparation assistance services for eligible, low-income Californians. This will be achieved by expanding and maintaining the capacity and infrastructure of existing and new free tax preparation assistance administrators through:

- Establishing new site offerings;
- Extended hours of operation;
- Increased staffing, improved outreach, and increased volunteer recruitment and retention campaigns; and
- Maintenance or expansion of efforts specifically created by Free Tax Preparation Assistance grant funding awarded in 2018.

5. Codes of Conduct

To establish the greatest degree of public trust, all free tax preparation assistance volunteers have a responsibility to provide quality customer service and uphold the highest ethical standards. All volunteers must adhere to the following standards of conduct:

- Do not accept payment or solicit donations for federal or state tax return preparation.
- Do not solicit business from tax filers assisted or use knowledge gained (from their tax information) about tax filers for any direct or indirect personal benefit for the volunteer or any other specific individual.
- Do not knowingly prepare false returns.
- Do not engage in criminal, dishonest, or other conduct deemed to have a negative effect.
- Treat all tax filers in a professional, courteous, and respectful manner.

6. Eligibility Requirements

To be eligible for funding under this NOFA, applicants must meet the following requirements:

- Be a tax-exempt organization or government entity, including:
  - Private, nonprofit, or public organization that qualified for and received an Internal Revenue Service (IRS) determination letter confirming the organization's tax exemption under Section 501 of the Internal Revenue Code;
  - A local government agency (state agencies are ineligible for funding);
  - A federally recognized Indian Tribal Government; or
  - A registered business entity with the California Secretary of State.
- Be an existing Volunteer Income Tax Assistance (VITA) program administrator, maintain sub-grants with existing VITA program administrators, or have an existing or prior relationship with a free tax preparation assistance provider;
- Be eligible to receive public funds (A list of entities that have been declared ineligible to receive government funds can be found at https://www.sam.gov); and
- Be in good standing with federal and state administering grant issuing agencies.

The applicant that applies on behalf of a group of organizations is responsible for ensuring all participants within their coalition adhere to the NOFA requirements. Effective monitoring and communication processes are required to ensure adherence to both financial management and grant requirements. Applicants are responsible for ensuring coalition members understand the role they play in delivering a successful free tax preparation assistance site and the processes by which funds are requested and distributed.

7. Minimum Qualifications

To support free tax preparation assistance activities, applicants must demonstrate:

- Knowledge of the EITC, CalEITC, and free tax preparation assistance activities;
- Three years of experience successfully providing, coordinating, and implementing free tax preparation assistance activities that serve low-income populations;
- Established and trusted relationships with community partners serving low-income populations, preferably with partners who have extensive EITC, CalEITC, and tax preparation experience;
- Capacity to successfully implement and deliver all elements of the proposed activities described in the narrative response to this application;
- Ability to provide free tax preparation assistance activities appropriate to the language and culture of the targeted population; and
- Ability to collect and report reliable, valid, and timely data for all proposed activities.

8. Available Funding

A total of $5 million is available to support free tax preparation assistance activities. Funds will be awarded to grantees serving low- to moderate-income individuals and families across the state. Funding allocations are based on 11 target areas which are described below.

An applicant may apply for more than one target area. Applicants must submit a separate application for each target area to receive funding. Each application is considered a single, standalone application and should be customized to meet the needs of the target area.

Target Area 1: Statewide

Target Area 1 grantees will serve eligible residents statewide. The statewide area will provide coverage to the broadest audience, reaching the largest number of eligible Californians through a variety of strategies. Thus, grantees may focus on activities designed to make an impact on the largest populations throughout the state including, but not limited to hosting group events, new and expanded sites, expanded hours of operation, etc.

Statewide grantee activities are also aimed at building sustainable infrastructure to support ongoing efforts for free tax preparation assistance activities. The statewide grantees are expected to provide training and technical assistance support to county-based grantees and other free tax preparation providers. Training activities should focus on large-scale efforts to organize, place, and certify volunteers to prepare taxes according to IRS standards. Statewide grantees should strongly consider incorporating sub-grantees into their strategies to have the largest impact possible and meet the unique needs of local communities. Statewide grantee activities should not be limited to only target area counties.

Target Area 2 – 11: Top 10 Counties

Target Areas 2 through 11 are counties identified as having the highest proportion of eligible California residents who will benefit from free tax preparation assistance. Using Census data, target counties were identified by considering the number of potentially eligible Californians with incomes at approximately the income level associated with the federal EITC and the federal VITA eligibility standards. The Top 10 counties are identified below and in further detail in *Appendix 1: Map of Target Areas.*

Target Area	Top 10 Counties
2	Los Angeles County
3	San Diego County
4	Alameda County
5	Sacramento County
6	Riverside County
7	Orange County
8	Santa Clara County
9	San Bernardino County
10	Kern County
11	Fresno County

Funding Allocations

Funding allocations, anticipated number of grants, and funding limits are provided in the tables below. Funding is allocated proportionally among the top 10 counties based on the number of households eligible for the federal EITC, with the remaining set aside for statewide grants. Funding will be distributed to awarded applicants on a monthly reimbursement schedule upon receipt of submitted expenditures and progress reports.

Geography	Funding Allotment
Top 10 Counties	$3,549,000
Statewide	$1,451,000
Total	$5,000,000

CSD expects to award more than one grant to Target Area 1 (Statewide) and Target Area 2 (Los Angeles County) based upon the amount of funding available for these target areas. Below is a breakdown of the funding allotments for each target area. Applicants may apply for funds up to the contract award amount for the designated target area. An applicant's budget proposal (CSD 842A and CSD 842B) must not exceed the contract award amount. Note the budget is not a scored component of the NOFA.

Target Area	Top 10 Counties	Allotment by County	Anticipated # of Grants	Maximum Contract Award
1	Statewide	$1,451,000	2 - 3	$725,500
2	Los Angeles County	$1,407,000	3	$469,000
3	San Diego County	$403,000	1	$403,000
4	Alameda County	$176,000	1	$176, 000
5	Sacramento County	$226,000	1	$226,000
6	Riverside County	$301,000	1	$301,000
7	Orange County	$318,000	1	$318,000
8	Santa Clara County	$153,000	1	$153,000
9	San Bernardino	$277,000	1	$277,000
10	Kern County	$132,000	1	$132,000
11	Fresno County	$156,000	1	$156,000

9. Inappropriate Use of Funds

The following restrictions apply to grants made under this funding:

- Funds cannot be used to pay volunteers. Note: Grantees may reimburse volunteers for travel costs (e.g. mileage reimbursement) to meet demand in underserved areas.
- Funds cannot be used to purchase food or drink.
- Funds cannot be used to supplant existing federal, state, or private funds allocated to conduct the same or similar work.

- Funds may not be used for any political or legislative advocacy work, nor to promote organizations, names, etc. of grantees.
- Costs are to be allocated for NOFA activities and are not intended to support organizational overhead.
- Applicants should make every effort possible to minimize overhead/administrative costs and target available funding toward providing direct services for eligible Californians.

10. Expected Number of Awards

CSD anticipates awarding at least 14 grants from this NOFA, subject to availability of funds and the quality of applications received. CSD reserves the right to make fewer or additional awards under this announcement.

11. Grant Requirements

Grant requirements include, but are not limited, to the following:

- Funds must be spent in a manner that serves the intended purpose of providing free tax preparation assistance to eligible California residents.
- For new awardees, grant funds must be used for new or expanded free tax preparation assistance efforts.
- For applicants awarded funds under the 2018 Free Tax Preparation Assistance program, funds must be used to expand and maintain expansion efforts specifically undertaken by Free Tax Preparation Assistance grant funding awarded in 2018.
- Grant funds should not replace or supplant existing free tax preparation assistance funds (excluding funds received under the 2018 Free Tax Preparation Assistance grant program).
- Submission of all application packet documents by the due date.
- Grantees should provide translation services for eligible filers, as needed.
- Grantees must comply with programmatic and fiscal reporting.
- Grantees must participate in coordination calls with CSD and awarded grantees.
- Grantees must possess insurance by the start of the contract term. Insurance requirements may include self-insurance, workers' compensation insurance, commercial or government crime coverage (fidelity bond), general liability insurance, and vehicle insurance. Specific requirements will be outlined in the awarded applicant's contract.
- Grantees must provide volunteer tax preparation assistance services free of charge.
- Grantees must file all eligible returns electronically.
- Grantees must ensure volunteers are properly trained to the level of returns they prepare; and must monitor the quality and technical proficiency of volunteers on an on-going basis.
- Limited funds may be utilized to purchase equipment to support the filing of taxes for eligible filers. However, every effort should be made to access in-kind equipment from the IRS - Stakeholder Partnerships, Education and Communication manager, or leveraged through other partnerships before using grant funds for this purpose.
- Training offered through the IRS or the FTB should be accessed to train volunteers when

feasible.

- Grantees must coordinate with CalEITC Education and Outreach grantees in their respective target area(s) to increase awareness of Free Tax Preparation Assistance.

12. Contract/Funding Term

The anticipated contract term for each awarded Free Tax Preparation Assistance contract shall be from October 1, 2019 through June 30, 2020. At CSD's sole discretion, it may extend each contract for one additional year, through June 30, 2021, depending on funding availability. There is no obligation for CSD to exercise its right to extend the contract.

13. Letters of Reference

Applicants are required to submit two letters of reference with their application packet. Letters are required to be on the referring organization's letterhead and dated within a 12-month period. References should be from organizations that are familiar with the applicant's qualifications, experience, and past performance on free tax preparation assistance-related work. Applicants who were previously awarded a Free Tax Preparation Assistance grant in 2018 do NOT need to submit reference letters.

14. Use of Planned Subcontractors

The use of subcontractor(s) is allowed if the subcontract helps support NOFA activities. CSD will make payments to awarded organizations directly on a reimbursement schedule. Grant awardees will be responsible for paying subcontractors. CSD will pay grant awardees using the state's reimbursement/payment system per the information provided in the Payee Data Record (STD 204). Selected applicants and their subcontractors are subject to all state laws and regulations.

15. Projected Timeline

The projected timeline below will be used for the NOFA application submission, evaluation, and contract award process.

Activity	Dates
NOFA Released	July 22, 2019
Bidder's Conference	July 26, 2019
Deadline for Submitting Questions	July 30, 2019
Notice of Intent to Apply	July 30, 2019
Questions & Answers Posted on CSD Public Website	August 2, 2019
Deadline for Submitting Applications	**August 12, 2019**
Notice of Awardees Posted	September 16, 2019
Contracts Sent to Awardees	September 19, 2019

Signed Contracts Due Back to CSD	September 27, 2019
Contract Term	October 1, 2019 through June 30, 2020

Applicants receiving an award are asked to return their signed contracts to CSD as expeditiously as possible, considering the projected timeline. Grantees are expected to be ready and able to begin work on the first day of the contract term.

Part B: Application Preparation & Submission

1. Bidder's Conference

Potential applicants are strongly encouraged, but not required, to review a pre-recorded Bidder's Conference webinar regarding the grant application (2019 Free Tax Preparation Assistance Grant). The webinar will be uploaded to the CSD public website at https://www.csd.ca.gov/Pages/contractopportunities.aspx on **July 26, 2019**.

2. Questions

Applicants may submit additional questions regarding any part of this NOFA, including technical questions and required attachments, which must be submitted in writing. Questions must be emailed to CSBGDiv@csd.ca.gov using the following subject line: Questions on 2019 Free Tax Preparation Assistance Grant.

When submitting question(s), please reference the section, page number, and other useful information for identifying the specific area of concern. **All questions must be received before 5:00 p.m. on July 30, 2019.**

Questions and answers will be posted by 5 p.m. on **August 2, 2019,** on the CSD Public website under "Contracting Opportunities" at https://www.csd.ca.gov/Pages/contractopportunities.aspx. Frequently Asked Questions (FAQ's) are addressed in Appendix 2.

3. Notice of Intent to Apply

Interested applicants should submit a Notice of Intent to Apply. The Notice of Intent to Apply form is located on the CSD Public website under "Contracting Opportunities" at https://www.csd.ca.gov/Pages/contractopportunities.aspx. **Complete and submit per the instructions on the form by 5:00 p.m. on July 30, 2019.**

The Notice of Intent to Apply is not required, but interested applicants are strongly encouraged to submit the form as soon as the applicant believes it will be applying for the grant. The Notice of Intent to Apply may be submitted via email at CSBGDiv@csd.ca.gov or by U.S. Mail to:

California Department of Community Services and Development
Attn: 2019 Free Tax Preparation Assistance Grant Application
2389 Gateway Oaks Drive, Suite 100
Sacramento, CA 95833-4246

4. Application Packet Requirements

Applicants must submit all documents listed below by the due date**.** The order indicates how the documents should be ordered upon mailing them to CSD. Title is the official title of the form and its form number. Please note that the Free Tax Preparation Assistance Grant Application Narrative Template (CSD 841) has a 20-page limit. All other forms do not have page limits. All NOFA documents are located at: https://www.csd.ca.gov/Pages/contractopportunities.aspx.

Stack Order	Document Title
N/A	Application Packet Instructions and Document List (do not return with application)
1	Application Cover Sheet (CSD 840)
2	Application Narrative Template (CSD 841) - 20-page limit
3	Scope of Work (CSD 843)
4	Budget Forms • Budget Summary (CSD 842A) • Budget Detail (CSD 842B)
5	2 Letters of References (2018 awardees exempt)
6	Payee Data Record (STD 204)
7	Contractor Certification Clauses Form (CCC-04/2017)

5. Application Pass/Fail Review

All applications received by the deadline will undergo an initial pass/fail review prior to evaluation to ensure completeness and adherence to the specifications and requirements detailed in this NOFA, including the following:

- One original **single-sided** application packet plus four exact copies (use a paper or binder clip to bind each of the packets – **do not staple any parts of the application or attachments**);
- All application documents from the table above (1-7) completed by the due date;
- Full contact information and applicable signatures on every document;
- Flash Drive with an electronic copy of all application documents (in PDF format); and
- Full contact information and applicable signatures on every document.

CSD may disqualify and not score applications that receive a “fail” mark. **Late applications will be rejected and will not be considered for funding.**

6. Application Submission Instructions

Only hard copy paper submissions will be accepted. **Applications must be received by**

5:00 p.m. on August 12, 2019. The full application packet must be sealed, addressed, and shipped to:

California Department of Community Services and Development
Attn: 2019 Free Tax Preparation Assistance NOFA Application
2389 Gateway Oaks Drive, Suite 100
Sacramento, CA 95833-4246

The following delivery methods are acceptable:

- U.S. Mail
- Express Delivery
- Hand Delivery

Part C: Evaluation Process

1. Scoring

The table below summarize the available points for the scored documents of the application packet: The Application Narrative and the Scope of Work. Scores will be assigned per the points identified in the table below.

Document Title	Total Possible Points	Target Area 1 Statewide Only
Application Narrative Template (CSD 841)	70	70
	N/A	5 Target Area 1 – Statewide Only
	5 - Possible Preference Points	5 - Possible Preference Points
Scope of Work (CSD 843)	40	40
Total	**115**	**120**

Evaluators will assign points to all scored components using the scoring criteria below.

Rating	Score	Target Area 1 Statewide Only	Ranking
Exceeds all requirements	103 - 115	108 - 120	Exceptional
Excellent ability to meet all requirements	92 – 102	96 - 107	Outstanding
Expected to meet all requirements	80 – 91	84 - 95	Good
Capable of meeting all requirements	69 – 79	72 - 83	Fair
May not be able to meet all requirements	57 – 68	60 - 71	Poor
Not likely to meet all requirements	56 or below	59 or below	Fail

2. Proposal Elements Evaluation

The documents listed in the table above will be reviewed and scored by an Evaluation Team. Scoring criteria is designed to assess the quality of the proposed project and to determine the likelihood of success. **With preference points, the maximum number of possible points is 115, or 120 for Target Area 1 – Statewide applicants.**

Applicants must receive a final total score of at least 69 points (72 points for Target Area 1– Statewide), including preference points, to be placed into the rank order to be considered for funding.

The Evaluation Team will use a consensus scoring methodology, where one score is awarded per the team's collective assessment. Applications will be scored against the desired qualifications as listed in Section C(3). Applicants will then be ranked based on total score achieved by Target Area, i.e. Target Area 2 applicants are ranked against only Target Area 2 applicants. The combined scores of each subsection determine an applicant's total score.

Applicants are required to provide a detailed narrative in the Application Narrative Template (CSD 841) and Scope of Work (CSD 843) to address the following proposal elements:

3. Application Narrative (70 Total Possible Points)

A total of 70 points is possible for the Application Narrative Template (CSD 841). The Application Narrative Template includes: Experience Conducting Free Tax Preparation Assistance, Strength of Program, Free Tax Preparation Assistance Target Populations, and Program Measures sections detailed below.

Experience Conducting Free Tax Preparation Assistance – 25 points

Describe your organization's experience coordinating and/or operating volunteer tax return preparation assistance services for eligible taxpayers and/or experience coordinating with partners who can leverage outreach and direct clients to free tax preparation assistance sites. Present a detailed description of your organization's:

a) Experience conducting free tax preparation assistance to low-to-moderate income individuals and families in the specified Target Area for which you are applying, including the number of years.
b) Experience conducting outreach to eligible populations, including (if applicable) experience directing clients to free tax preparation assistance.
c) Operational readiness and expertise in conducting, budgeting, and implementing similar scale free tax preparation assistance activities.
d) Performance as it relates to tax returns completed on an annual basis for the past three years. Applicants previously awarded a Free Tax Preparation Assistance grant may use 2017 data as the baseline to calculate the 2019 tax year projection. Address any reduction in services from year-to-year in the table provided in the template.

Tax Year	Total Federal Tax Returns Completed
2016	
2017	
2018	
2019 (PROJECTED)	

e) Describe your organization's plan to expand free tax preparation services in your area. Be sure to address:
   - For new applicants: Describe your efforts to offer new or expanded free tax preparation assistance for example extended site offerings, extended hours operation, and increased staffing.
   - For previously awarded Free Tax Preparation Assistance applicants: In addition to describing your organization's new proposed expansion efforts, describe what activities your organization will maintain that were facilitated by FTPA funding awarded in 2018.

Strength of Program - 20 points

a) Describe your organization's strategies for volunteer recruitment, retention, and training. Plans should include, but are not limited to:
   - Strategies to recruit new volunteers to support the expanded services;
   - Method that you will use to train volunteers, such as self-study or classroom training, and the training materials used whether developed by you or the IRS;
   - Any unique training curriculum you have developed or identified, such as training based on a position held (e.g. tax return preparers, site coordinators, or other position related to tax return preparation); and
   - Strategies utilized to retain volunteers.

b) Provide the total number of volunteers you had in the last three tax years used in support of delivering free tax preparation assistance services, and the anticipated number to be used during this tax year.

Tax Year	Total IRS-Certified Volunteers
2016	
2017	
2018	
2019 (PROJECTED)	

c) Describe your organization's plan to expand volunteer engagement in your area. If your organization was awarded Free Tax Preparation Assistance funding in 2018, describe your organization's plan to maintain the level of volunteer engagement achieved from the previous tax year.

Free Tax Preparation Assistance Target Populations - 20 points

a) Describe your organization's plans to focus on extending services to eligible populations and hard-to-reach/underserved areas. Be sure to:
    - Describe the need for free tax preparation assistance services in the community, county, or Target Area in which you are seeking grant funds.
    - Discuss the underserved population, underserved geographic area, and/or hard-to-reach area your organization's program will target.
    - Any services being provided for special populations (e.g., interpreters for individuals hard of hearing, or with Limited English Proficiency).

b) Describe your organization's outreach plan or how you will make potentially eligible individuals aware of the free tax preparation assistance services. Be sure to address:
    - Messages, methods, materials, and channels (media, website, etc.) to be used to reach the eligible populations and areas you will target.

Program Measures – 5 Points

a) Describe the means your organization has in place to capture data, measure results, and provide reports, including the tools and systems used for data analysis.

Target Area 1 – Statewide Applicants Only – 5 Points

a) Identify your organization's free tax preparation assistance objectives and additional program goals for the award year. Your organization's additional program goals are those that are over and above the Free Tax Preparation Assistance Grant objectives, as stated above. Goals should be specific and measurable. Some examples may include use of eBuses to reach underserved areas, large group events, trainings, or financial education/asset building programs. *(This item will only be scored against other Target Area 1 Statewide applicants – 5 points)*

4. Preference Points (5 Points)

Up to five preference points will be provided to organizations with experience providing financial education and asset building activities in conjunction with free tax preparation assistance. Some examples of financial education and asset building activities may include Individual Development Accounts, credit counseling workshops, home buyer workshops, assistance in opening bank accounts, foreclosure workshops, identity theft workshops, etc. Be sure to provide the number of sites providing financial education and asset building services.

5. Scope of Work (40 Total Possible Points)

Complete the attached Scope of Work (CSD 843) and include the proposed activities described in the table, projected outcomes, and performance measurements. Activities must have

measurable and pragmatic outcomes for which your organization or entity can reliably collect and validate. Applicants must include:

- Identifying information on the new or established site(s) to be expanded (site address, Site Identification Number [SIDN], etc.);
- Projected total hours of operation at each site;
- Number of returns projected to be completed at each site; and
- Services to support Limited English Proficiency filers and other special focus populations.

Part D: Contract Award Process

1. Contract Award Information

   Contracts will be awarded based on final scores and available funding. Applicants shall agree to comply with the terms and conditions of a contractual agreement with CSD. CSD reserves the right to award less than the amount available through this funding opportunity based on the quality and number of applications received.

2. Appeal Process

   All funding decisions are made at the sole discretion of CSD and all decisions are final. There is no appeal process.

3. CSD Reservations

   CSD reserves the right to:

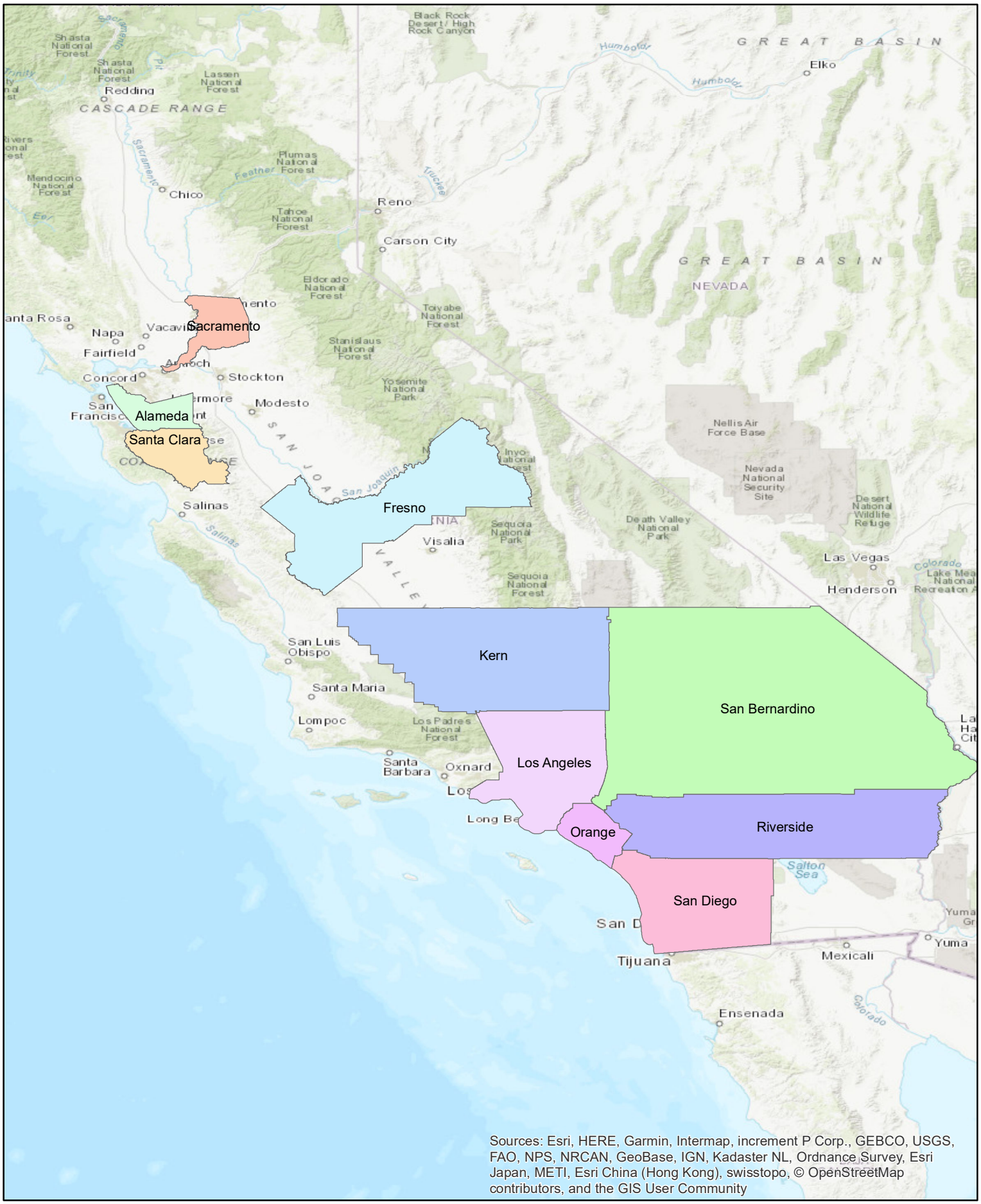
   - Modify, amend, cancel, or terminate this NOFA at any time by issuance of an addendum or notice;
   - Not make any awards pursuant to this NOFA;
   - Make an award under the NOFA in whole or in part;
   - Disqualify any applicant whose application fails to conform to the requirements of this NOFA;
   - Change any of the scheduled dates in the Projected Timeline with notice; and
   - Accept modifications to the proposed budget during contract negotiations to align with the Scope of Work in compliance with program requirements.

4. Public Records Act

   Upon execution of award(s), all documents submitted in response to this NOFA will become property of the State of California and will be regarded as public records under the California Public Records Act (Government Code Section 6250 et seq.).

-- END NOFA --

Free Tax Preparation Assistance



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Appendix
2019 Free Tax Preparation Assistance (FTPA)
Frequently Asked Question (FAQ's)

Q: Can grant funds be used to maintain expansion efforts from 2018?

A. If awarded, applicants who received funds in 2018 may use grant funds to maintain the expansion efforts from the previous tax year. This includes maintaining new sites, expansion of operational hours, and volunteer engagement. Previously awarded applicants may use 2017 data to calculate 2019 projections for tax filings and volunteers. Applicants are expected to describe additional expansion efforts in the Scope of Work and Budget proposal.

Q: Can FTPA grant funds pay for staff salaries and benefits?

A. Yes, grant funds can be used for wages and benefits for staff hired to support the grant functions. Applicants may be required to apportion a percentage of staff time for staff members who perform cross departmental duties or functions. Details about wages and benefits should be recorded on the Budget forms (CSD 842A and CSD 842B).

Q: Can volunteers be reimbursed for grant related expenses?

A. Yes, volunteers can be reimbursed for costs incurred to support grant activities that occur through normal business operations. This includes reimbursements for mileage per the grantees' own travel policy and can reimburse for alternative transportation, such as Uber or Lyft. Volunteer travel reimbursements should be limited to travel above and beyond ordinary volunteer activities (ex. travel to a cross-county event; travel to a mega event for a statewide grantee).

   Grant funds cannot be used to pay volunteers.

Q: Can grant funds be used for expanding free online tax preparation services?

A. Applicants may propose to work with online free tax preparation providers. They would need to establish a relationship with the online free tax preparation provider that would ensure the applicant can track and report the activities that are funded through this grant. Proposals should be recorded in the Scope of Work (CSD 843) along with a SIDN associated VITA site.

   Applicants may not use grant funds to create new free tax preparation assistance software, or online filing systems. Applicants may only propose to work with providers to expand existing offerings.

Q: Can grant funds be used to conduct outreach to promote free tax preparation sites, including paid advertising?

A. Yes, grantees are permitted to conduct outreach to ensure eligible filers are aware of free tax preparation sites and offerings. However, outreach is not the primary focus, nor the goal of the funding. Any paid advertising expenditures should be kept to a minimum in relation to the overall size of the grant. Grantees are expected to coordinate outreach efforts with CalEITC Education and Outreach grantees. CalEITC Education and Outreach grantees will be required to allocate ten percent of grant funds to supporting FTPA outreach efforts in their respective target areas.

Q: Can grant funds be used to pay rental fees for new sites?

A. Rent for a new site is an allowable expense. However, grantees should make every effort to access free in-kind resources (ex. libraries, schools, churches, etc.) before utilizing grant funds for space rental.

Q: Can grant funds be used for program evaluation purposes?

A. No. Program evaluation is not an allowable expense under this NOFA.

Q: What are the reporting requirements for the grant? What will grantees be expected to report?

A. Reporting for the grant is currently being finalized; however, grantees can expect to report the following:
   - Expenditures and narrative
   - Number of federal returns completed
   - Number of federal EITC returns completed
   - Dollar amount of federal EITC claimed
   - Number of state tax returns completed
   - Number of state tax returns claiming CalEITC
   - Dollar amount of CalEITC claimed
   - Volunteers trained and certified

Q: Can applicants subgrant or subcontract with coalitions or other agencies?

A. Yes, applicants are encouraged to subgrant with coalitions and other agencies if the agency serves the target area. Applicants should provide a detailed description of the activities that subcontractors will perform in the Scope of Work and should include the projected costs in the Budget forms (CSD 842A and CSD 842B).

Q: Can an applicant submit one application for both Statewide and a target area?

A. No. Applicants must submit a separate application for each target area, including Statewide. Each application is considered a single, standalone application and should be customized to meet the needs of the target area.