

August 11, 2025

**Notice of Funding Availability  
2025 California Earned Income Tax Credit Plus (CalEITC+)  
Education and Outreach Grant**



CALIFORNIA DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT

[www.csd.ca.gov](http://www.csd.ca.gov)

## Table of Contents

|                                                                     |           |
|---------------------------------------------------------------------|-----------|
| <b>Introduction – Grant Opportunity Details .....</b>               | <b>4</b>  |
| <b>Part A: CalEITC+ Education and Outreach Grant Overview .....</b> | <b>5</b>  |
| 1. Department Overview .....                                        | 5         |
| 2. Background .....                                                 | 5         |
| 3. Purpose of the Notice of Funding Availability.....               | 6         |
| 4. CalEITC+ Grant Glossary of Terms .....                           | 7         |
| 5. Goals and Objectives .....                                       | 9         |
| 6. Education and Outreach Prioritization .....                      | 10        |
| 7. Free Tax Preparation Assistance Code of Conduct .....            | 13        |
| 8. Education and Outreach Activities .....                          | 13        |
| 9. Target Areas .....                                               | 15        |
| 10. Available Funding .....                                         | 24        |
| 11. Funding Allocations .....                                       | 24        |
| 12. Expected Number of Grants .....                                 | 25        |
| 13. Grant Requirements: All Awards .....                            | 25        |
| 14. Contract/Funding Term .....                                     | 27        |
| 15. Eligibility Requirements .....                                  | 27        |
| 16. Minimum Qualifications .....                                    | 27        |
| 17. References .....                                                | 28        |
| 18. Use of Planned Subcontractors .....                             | 28        |
| 19. Key Action Dates .....                                          | 29        |
| <b>Part B: Application Preparation and Submission.....</b>          | <b>30</b> |
| 1. Bidder's Conference .....                                        | 30        |
| 2. Questions .....                                                  | 30        |
| 3. Application Package Requirements.....                            | 30        |
| 4. Application Pass/Fail Review.....                                | 31        |
| 5. Application Submission Instructions .....                        | 31        |
| <b>Part C: Evaluation Process .....</b>                             | <b>32</b> |
| 1. Scoring .....                                                    | 32        |
| 2. Proposal Elements Evaluation.....                                | 33        |
| 3. Application Narrative Template .....                             | 33        |
| 4. Workplan .....                                                   | 37        |

|                                                |           |
|------------------------------------------------|-----------|
| <b>Part D: Contract Award Process .....</b>    | <b>37</b> |
| 1. Contract Award Information .....            | 37        |
| 2. Appeal Process .....                        | 37        |
| 3. CSD Reservations .....                      | 37        |
| 4. Public Records Act .....                    | 38        |
| <b>Appendix 1: Map of Target Areas.....</b>    | <b>39</b> |
| <b>Appendix 2: List of Rural Counties.....</b> | <b>40</b> |

## Introduction: Grant Opportunity Details

Summary: The California Department of Community Services and Development (CSD) has partnered with Franchise Tax Board (FTB) to make grant funds available under this Notice of Funding Availability (NOFA) to conduct education and outreach activities to increase the number of eligible low-income Californians who file their income tax return and claim the California Earned Income Tax Credit (CalEITC) and other available tax credits for the 2025 tax filing season. Awardees will conduct education and outreach activities to create increased awareness of, and participation in, the CalEITC and the Volunteer Income Tax Assistance (VITA) program, with a focus on outreach efforts to individuals who file a tax return using an Individual Taxpayer Identification Number (ITIN).

Contract Term: December 1, 2025, through September 30, 2026.

Period of Performance: December 1, 2025, through June 30, 2026.

Available Funding: A total of \$10 million will be made available to specifically support CalEITC+ education and outreach, free tax preparation assistance, and ITIN eligibility awareness activities; subject to funding availability.

Application Deadline: Applications must be submitted electronically via email to [CalEITCGrants@csd.ca.gov](mailto:CalEITCGrants@csd.ca.gov) by 5:00 p.m. on September 5, 2025. No other form of submission will be accepted.

Eligible Applicants: CSD seeks to engage established nonprofit and community-based organizations that are registered in California, maintain an existing community presence and trusted relationships, demonstrate extensive experience conducting similar outreach campaigns, and regularly interact with culturally diverse and hard-to-reach populations.

Questions: Please submit questions electronically via email to [CalEITCGrants@csd.ca.gov](mailto:CalEITCGrants@csd.ca.gov). All questions must be received before 5:00 p.m. on August 15, 2025, to be considered for a written response from CSD.

## Part A: CalEITC+ Education and Outreach Grant Overview

### 1. Department Overview

The mission of the California Department of Community Services and Development (CSD) is to improve the economic security of vulnerable Californians through programs and partnerships that support the state's diverse communities.

As a department under the umbrella of the California Health and Human Services Agency (CalHHS), CSD works with community-based partners dedicated to helping vulnerable Californians achieve and maintain economic security, pay their energy bills, and meet their home energy needs through home weatherization and renewable energy.

Additional information about CSD can be found online at [www.csd.ca.gov](http://www.csd.ca.gov).

### 2. Background

The federal 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. EITC provides a refundable cashback credit to low-income, working individuals and families when they prepare and file their tax returns. For eligible filers, EITC delivers a much-needed income boost to help meet basic needs and strengthen their economic security. Yet, every year eligible Californians fail to claim EITC, and other credits delivered through the tax system. The forgone economic benefits result in lost opportunities to improve the economic security of low- to moderate-income Californians, business sales, job growth, wages, labor income, and tax revenue for state, county, and city governments.

In 2015, California joined the nationwide initiative by establishing the California EITC (CalEITC), extending a state cashback credit to the poorest working families in the state. Since then, the state has steadily expanded eligibility for CalEITC. In 2019, California introduced the Young Child Tax Credit (YCTC) for qualifying families with children under the age of six. In 2022, California enacted the Foster Youth Tax Credit (FYTC) for Californians between the ages of 18 and 25 who were in foster care at the age of 13 or older. When combined, the expanded CalEITC, YCTC, and FYTC can put hundreds, or even thousands, of extra dollars in the pockets of eligible Californians. Helping Californians access additional federal financial assistance provided by the federal EITC and federal Child Tax Credit only adds to the importance of encouraging and assisting residents to file their taxes.

To maximize participation and claiming of the available tax credits by eligible Californians, the Budget Act of 2025 appropriated \$10 million to the Franchise Tax Board (FTB) to conduct outreach and create increased awareness of, and participation in, the CalEITC and the Volunteer Income Tax Assistance (VITA) program, with a focus on outreach efforts to persons who file tax returns using Individual Taxpayer Identification Numbers (ITINs). CSD has partnered with FTB to make grant funds available under this Notice of Funding Availability (NOFA) to conduct activities to increase the number of eligible Californians who file for the 2025 tax filing season.

### 3. Purpose of the Notice of Funding Availability

The purpose of this NOFA is to inform interested parties of the availability of funding to increase awareness of the available tax credits and ITIN eligibility, and to provide free tax preparation assistance services (within the scope of the Internal Revenue Service's [IRS] Volunteer Income Tax Assistance [VITA] program) to low- to moderate-income individuals and families.

Education and outreach efforts under the California Earned Income Tax Credit Plus (CalEITC+) Grant must also include information on the federal EITC and federal Child Tax Credit. CSD seeks to engage established nonprofit and community-based organizations that are registered in California, maintain an existing community presence and trusted relationships, demonstrate extensive experience conducting similar outreach campaigns, and regularly interact with culturally diverse and hard-to-reach populations. To this end, grant activities must be conducted in a culturally and linguistically appropriate manner that effectively meets the needs of the priority population and community served.

Awardees should conduct cost-effective education and outreach activities that will inform community members about the availability of the CalEITC, the YCTC, the FYTC, the federal EITC and Child Tax Credit, and the importance of filing their taxes, including to California residents who file using an ITIN or those who may be eligible and interested in acquiring an ITIN. Activities must connect low-income residents with local free tax preparation sites or online resources that help people file their taxes at no cost to claim the federal and California state credits, such as free online tax preparation (e.g., FTB's [CalFile](#)).

Awardees will be required to provide free tax preparation assistance to eligible Californians through their own services or partner organizations. Awardees will work closely with local free tax preparation assistance sites (either their own or partner sites) to ensure that when conducting education and outreach activities, eligible

Californians will know where to locate and when to access the free tax preparation assistance services. Awardees will also be required to increase awareness of the availability of the ITIN for eligible and interested individuals. Funding allocated under this grant program will support new or expansion activities and may not replace or supplant existing funding sources.

#### 4. CalEITC+ Grant Glossary of Terms

[CalEITC](#): A tax credit that provides a tax refund that can put hundreds or even thousands of dollars back into the pocket of eligible low-income California workers. Information provided to eligible populations about CalEITC includes, but is not limited to, the purpose, benefits, eligibility criteria, where to go, how to claim the credit at no cost, and how to claim prior years' credit(s).

[CalEITC+ Education and Outreach Grant Program](#): Education and outreach efforts regarding CalEITC, YCTC, FYTC, the federal EITC and Child Tax Credit, ITIN tax status eligibility, assistance with free tax preparation, and ITIN eligibility. Details on each element are listed below.

[Education and Outreach](#): Activities (e.g., strategic grassroots campaigns) intended to increase the number of eligible California residents claiming the available credit(s).

[Eligible Population](#): Individuals at least 18 years old or having a qualifying child, earning at least \$1 up to a certain income limit of the current tax year, possessing a valid Social Security Number (SSN) or ITIN for themselves and any qualifying individuals, residing in California for over half the year, and not being claimable as a dependent unless they have a qualifying child.

[Federal Child Tax Credit](#): Information that the Internal Revenue Service (IRS) provides to eligible tax filers on the [Child Tax Credit](#) which may be available for each qualifying child under the age of 17 who meets certain relationship and residency requirements, does not provide more than half of their own support, and is claimed as a dependent on a tax return.

[Federal EITC](#): Information provided to eligible tax filers about the federal [EITC](#) program, including, but not limited to, the purpose, benefits, eligibility criteria, where to go, how to claim the credit at no cost, and how to claim prior years' credit(s).

[Foster Youth Tax Credit:](#) Information provided to eligible individuals who are aged 18 to 25 and were in the California foster care system while 13 years of age or older. FYTC may provide cash back or reduce any taxes owed.

[Free Tax Preparation Assistance:](#) Support new, or the expansion of an organization's existing free tax preparation assistance sites among qualified, low- to moderate-income Californians to reach eligible tax filers that would benefit from no-cost tax preparation assistance and filing. Free tax preparation assistance services conducted with this funding opportunity must be provided within the scope of the IRS' VITA program.

[ITIN Application Acceptance Assistance:](#) Assist interested California residents with the IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number* at no cost; inform individuals that Form W-7 requires specific documentation substantiating foreign status and true identity for each individual applying. This activity is optional for awardees.

[ITIN Eligibility Awareness:](#) Information provided to interested and eligible California residents, their spouses, and dependents about the purpose and availability of the ITIN; ITIN eligibility awareness is intended for all interested residents who do not have an SSN but may be eligible to acquire an ITIN and receive state tax credit(s) (CalEITC and YCTC) when they file their state tax return. This activity is designed to raise awareness about ITIN eligibility and empower individuals to make informed decisions about whether to apply.

[Young Child Tax Credit:](#) Information provided to eligible tax filers who qualify for CalEITC and have a qualifying child under the age of six as of the end of the current tax year may qualify for a credit through the [Young Child Tax Credit](#).

[Priority Population:](#) Individuals and families eligible for the CalEITC+ tax credits including those who have never claimed CalEITC, those not required to file taxes due to low income, interested individuals who may possess an ITIN, and/or eligible and interested individuals who may be eligible to apply or reapply for an ITIN.

## 5. Goals and Objectives

### Goals:

- To increase the number of eligible Californians claiming the available tax credit(s) by providing information to raise awareness of CalEITC, YCTC, FYTC, federal EITC, and federal Child Tax Credit.
- To provide access to free tax preparation assistance services for eligible low-income California individuals and families.
- To provide ITIN eligibility awareness outreach regarding the availability, requirements, purpose, and process of ITIN application acceptance assistance to interested California residents.

### Objectives:

- Conduct CalEITC+ education and outreach activities to eligible California residents that promote and maximize awareness of CalEITC, YCTC, FYTC, the federal EITC, and federal Child Tax Credit, including the purpose, benefits, eligibility criteria, where to go, how to claim the available credit(s) at no cost via free tax preparation assistance programs, and how to claim past years' credit(s).
- Partner with trusted organizations in the community to implement effective CalEITC+ education and outreach activities.
- Encourage eligible low-income individuals and families to file a state and federal tax return and receive the tax credits, which includes providing information on local, free tax filing services.
- Prioritize eligible populations, including interested California residents who may file using an ITIN.
- Disseminate clear, accurate, and consistent information to priority audiences, including culturally diverse and hard-to-reach populations, to increase awareness of the available tax credit(s), knowledge of the ITIN purpose and application process, and access to free tax preparation assistance services in English, Spanish, and other languages, as applicable.
- Collect, track, and report outcomes on education and outreach efforts by providing quality data to support identification of the most effective outreach strategies to reach the prioritized populations.
- Increase access to free tax preparation assistance services for eligible Californians by expanding and maintaining the capacity and infrastructure of existing and new free tax preparation assistance administrators through:
  - Establishment of new site locations.
  - Extended hours of operation.
  - Increased staffing, improved outreach, and increased volunteer recruitment and retention campaigns.

## 6. Education and Outreach Prioritization

CalEITC+ education and outreach shall be focused on eligible Californians per the following requirements:

### a) Income Eligibility:

CalEITC+ education and outreach activities must prioritize individuals and families with incomes at or below the eligibility requirement based on the income limits established by FTB for the most current tax year. For example, the maximum eligible earned income for CalEITC during the 2024 tax year is \$31,950, regardless of family size. Applicants must detail their plans to reach eligible Californians in the Workplan (CSD 171) and Application Narrative Template (CSD 171ANT).

### b) Messaging:

All messaging delivered as a part of this effort should be culturally sensitive and customized to the population in which the education and outreach materials are being distributed. At a minimum, CalEITC+ education and outreach activities must be provided in English and Spanish. Activities shall be conducted in additional languages, as appropriate, to engage culturally diverse populations in targeted areas. Attention should be given to strategies that engage in-language (non-English language) media. Where possible and applicable, applicants are encouraged to conform to Web Content Accessibility Guidelines ([WCAG 2.1 Level AA](#)), as developed by the World Wide Web Consortium, in the development of digital outreach materials, to make web content more accessible to people with disabilities. Meeting WCAG standards ensures that websites are usable by individuals with visual, auditory, motor, cognitive, and other disabilities.

Additionally, awardees must include information in their education and outreach efforts on where no-cost tax preparation assistance is available and how to locate local, free tax preparation assistance sites. Awardees are expected to report on outcomes resulting from any collaboration with local free tax preparation assistance programs. Awardees should also include information about the federal EITC and Child Tax Credit in their education and outreach efforts.

Efforts should be made to use uniform messaging statewide. To achieve this, awardees should utilize the example education and outreach collateral materials provided through FTB's website at <https://www.ftb.ca.gov/about-ftb/newsroom/caleitc/outreach-materials.html>.

Critical outreach and eligibility information is available through the following participating agencies and websites, and should also be referenced as a resource:

Franchise Tax Board:

- [https://www.ftb.ca.gov/about-ftb/newsroom/caleitc/index.html?WT.mc\\_id=akEITC](https://www.ftb.ca.gov/about-ftb/newsroom/caleitc/index.html?WT.mc_id=akEITC)
- <https://www.ftb.ca.gov/file/personal/credits/california-earned-income-tax-credit.html>

Internal Revenue Service:

- <https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit-eitc>
- <https://www.irs.gov/credits-deductions/individuals/child-tax-credit>
- <https://www.irs.gov/individuals/how-do-i-apply-for-an-itin>

Messaging should encompass, at a minimum, the required elements illustrated in the table below and directed to identified relevant priority populations.

| Required Elements                            |
|----------------------------------------------|
| Availability of the CalEITC                  |
| Availability of the YCTC                     |
| Availability of the FYTC                     |
| Availability of the federal EITC             |
| Availability of the federal Child Tax Credit |
| ITIN eligibility awareness                   |
| Free tax preparation assistance              |

| Priority Populations                                                                      |
|-------------------------------------------------------------------------------------------|
| Californians eligible for CalEITC, YCTC, FYTC, federal EITC, and federal Child Tax Credit |
| Eligible Californians who have never claimed the CalEITC                                  |
| Californians who are not required to file taxes due to low income                         |
| Interested individuals who have a current ITIN                                            |
| Interested individuals who may be eligible to apply or reapply for an ITIN                |

c) Geographic Areas:

Targeted CalEITC+ funding will be awarded to organizations serving 20 counties, in 13 regions, along with additional allocations designated for organizations serving rural counties and statewide outreach efforts. Target counties were identified based on the number of households earning less than \$30,000 annually based on the most recent U.S. Census American Community Survey five-year average. Statewide and rural grantees were provided specific allocations, with target county allocations calculated based on the percentage of households earning less than \$30,000. Some target counties and their allocations have been combined to maintain geographic continuity and maximize economies of scale and administrative efficiencies. Target Areas are identified in Section 8 (Education and Outreach Activities) and Appendix 1: Map of Target Areas.

Counties in the rural target area include those counties with populations at approximately 100,000 or less. For the purpose of this funding opportunity, rural counties are identified in Appendix 2: List of Rural Counties.

d) Identifying Characteristics:

Common characteristics of individuals who have failed to claim the EITC have been identified in past research reports, and more current publications including “How California Can Support Workers and Families with the CalEITC” and “Understanding the Reach of the California Earned Income Tax Credit”<sup>1</sup> Education and outreach activities should endeavor to prioritize the following populations identified and listed in the table below:

| Characteristics of Those Failing to Claim                                              |
|----------------------------------------------------------------------------------------|
| Areas of high concentration of Latinos                                                 |
| Individuals with lower incomes than required to file a tax return                      |
| Parents (particularly mothers) of children of color                                    |
| Individuals participating in CalFresh/Supplemental Nutrition Assistance Program (SNAP) |

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<sup>1</sup> For “How California Can Support Workers and Families with the CalEITC,” go here: <https://calbudgetcenter.org/resources/how-california-can-support-workers-and-families-with-the-calaitc/#:~:text=A%20key%20and%20proven%20way,table%20and%20pay%20for%20other>. For “Understanding the Reach of the California Earned Income Tax Credit,” go here: <https://www.ppic.org/publication/understanding-the-reach-of-the-california-earned-income-tax-credit/>

|                                                |
|------------------------------------------------|
| Individuals without qualifying children        |
| Populations with Limited English Proficiency   |
| Culturally diverse populations and communities |
| Qualifying individuals who hold an ITIN        |

## 7. Free Tax Preparation Assistance Code 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 follow the IRS established procedures and guidelines for operating a free tax preparation assistance site and 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.
- Maintain the privacy and confidentiality of taxpayer information.
- Volunteer preparers must prepare tax returns that are within scope of the IRS' VITA program.

## 8. Education and Outreach Activities

Education and outreach activities are listed below. Other types of innovative outreach are encouraged and, if not explicitly listed below, are permitted, with prior CSD approval on a case-by-case basis, provided the applicant can demonstrate the effectiveness of the proposed outreach. Awardees are required to conduct outreach via the web and social media. Awardees must also include a minimum of two of the optional activity types listed below in their education and outreach campaign.

| Outreach Type                                    | Activity                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Web</b><br><i>(Required)</i>                  | <ul style="list-style-type: none"> <li>• Create or maintain a website or webpage(s) specifically designed to promote and maximize awareness of the CalEITC, YCTC, FYTC, federal EITC and Child Tax Credit and ITIN eligibility.</li> <li>• Host educational information and updates about the credits and free tax preparation assistance on the website.</li> <li>• Provide links to CalEITC educational materials, tools, calculators, maps, etc.</li> </ul> |
| <b>Social Media</b><br><i>(Required)</i>         | <p>Disseminate educational messages, share success stories, and inform the public about outreach events in targeted counties and local communities via social media channels that may include but are not limited to:</p> <ul style="list-style-type: none"> <li>• Facebook</li> <li>• Instagram</li> <li>• X (formerly Twitter)</li> <li>• YouTube</li> <li>• TikTok</li> </ul>                                                                               |
| <b>Canvassing</b><br><i>(Optional)</i>           | <p>Make contact in prioritized residential neighborhoods and community gathering places to engage individuals and families in one-on-one interactions. Canvassing can include traditional door-to-door activities, text messaging campaigns, phone banking, and other direct, prioritized, person-to-person efforts to reach potentially eligible Californians.</p>                                                                                            |
| <b>Media</b><br><i>(Optional)</i>                | <p>Educate through earned and unearned media (also known as unpaid and paid media) activities through the following channels:</p> <ul style="list-style-type: none"> <li>• Print</li> <li>• Radio</li> <li>• TV</li> <li>• Internet/Website Advertising</li> <li>• Social Media Promoted/Boosted Advertising</li> </ul>                                                                                                                                        |
| <b>Collateral Messaging</b><br><i>(Optional)</i> | <p>Distribute messaging in multiple languages that are culturally appropriate for priority audiences and demographics through the following mediums:</p> <ul style="list-style-type: none"> <li>• Flyers/Brochures</li> <li>• Direct mailers</li> <li>• Newsletters</li> </ul>                                                                                                                                                                                 |

| Outreach Type                            | Activity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Group Events</b><br><i>(Optional)</i> | Host or participate in coordinated outreach events (virtual or in-person) to engage groups of eligible individuals at locations that may include: <ul style="list-style-type: none"> <li>• Community gatherings</li> <li>• Resource fairs</li> <li>• Large publicly attended events</li> <li>• Local businesses</li> <li>• Educational forums</li> <li>• Local free tax preparation assistance and filing service locations such as VITA sites</li> <li>• Grocery stores/Libraries</li> <li>• Food banks</li> <li>• Churches</li> <li>• Healthcare clinics including vaccination clinics</li> <li>• Schools</li> <li>• Public meetings (City County, School Boards, etc.)</li> </ul> |
| <b>Other</b>                             | Awardees are encouraged to develop innovative outreach and program activities. However, activities outside the scope of direct program outreach or client services will be approved on a case-by-case basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

## 9. Target Areas

The 15 Target Areas served by this funding opportunity include 13 regions plus Statewide and Rural Counties and are listed in the table below:

| Target Area | Region                           |
|-------------|----------------------------------|
| 1           | Statewide                        |
| 2           | Los Angeles County               |
| 3           | San Diego County                 |
| 4           | Alameda and Santa Clara Counties |
| 5           | Sacramento County                |
| 6           | Riverside County                 |
| 7           | Orange County                    |
| 8           | Contra Costa and Sonoma Counties |

|    |                                      |
|----|--------------------------------------|
| 9  | San Bernardino County                |
| 10 | Kern and Tulare Counties             |
| 11 | Fresno County                        |
| 12 | San Joaquin and Stanislaus Counties  |
| 13 | San Francisco and San Mateo Counties |
| 14 | Ventura and Santa Barbara Counties   |
| 15 | Rural Counties                       |

*Target Area 1: Statewide CalEITC+ (Two Awards)*

Statewide CalEITC+ awardees will serve eligible residents statewide. The statewide awardees will provide coverage to the broadest audience, reaching the largest number of eligible Californians through a variety of outreach strategies. Statewide awardee activities are not required to reach every county throughout the state but should focus on activities designed to impact the largest number of eligible Californians possible. Education and outreach activities may include, but are not limited to, using social media, hosting large-scale events, airing public service announcements, conducting radio interviews, facilitating call center engagement, canvassing, and other education and outreach strategies.

Statewide CalEITC+ awardee activities should build sustainable infrastructure to support ongoing efforts for CalEITC+ education and outreach on the CalEITC, YCTC, FYTC, the federal EITC, and the federal Child Tax Credit, and to reach eligible populations that would benefit from free tax preparation assistance. Awardees are expected to provide technical assistance and collateral materials to Target Area awardees on an as-needed basis. Statewide awardees will coordinate with Target Area awardees to ensure consistent messaging across target areas and to avoid duplication of services. Statewide awardees may incorporate and oversee subcontracts. Statewide awardees must consider economies of scale, coordinate efforts with other target areas, and consider counties not otherwise included as targeted areas through this funding. Outreach must include messaging for the CalEITC, YCTC, FYTC, the federal EITC, and the federal Child Tax Credit and connect tax filers with local free tax preparation assistance sites, Facilitated Self-Assistance, or online resources that help people file their taxes at no cost.

Grant funds shall be used to support new free tax preparation activities, or the expansion of an organization's existing free tax preparation assistance activities, either through an awardee's direct services or partner organizations. Activities should support the expansion of existing or new efforts to connect eligible tax filers

with local free tax preparation assistance sites or online resources. Activities for free tax preparation assistance services should focus on efforts to organize, place, and certify volunteers to prepare taxes according to IRS standards and within the VITA scope. Awardees should consider incorporating subcontracts into their strategies to make the most significant impact possible, meet the unique needs of local communities and consider counties not otherwise included as targeted areas through this funding.

Statewide CalEITC+ awardees are required to provide ITIN eligibility awareness for all interested California residents who do not have an SSN but may be eligible to receive an ITIN to comply with federal tax law and may be eligible to receive the tax credits (CalEITC and YCTC) when they file their state tax return.

Statewide awardees may provide ITIN application acceptance assistance to interested and eligible California residents with completing and submitting the IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number*. ITIN application acceptance assistance may be achieved in two ways:

- **Direct service:** Assist interested individuals in completing the IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number* at no cost. Inform individuals that Form W-7 requires specific documentation substantiating foreign status and true identity for each individual applying. May allow training for agency staff to become certified IRS Acceptance Agents. A certified Acceptance Agent is required to assist an eligible individual with completing the IRS Form W-7.
- **Subcontract:** Assist interested individuals with processing their IRS Form W-7 application at no cost through a subcontracted or partnered certified IRS Acceptance Agent. Acceptance Agents are entities (e.g., colleges, financial institutions, accounting firms, etc.) authorized by the IRS to assist applicants with completing IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number*.

Providing no-cost ITIN application acceptance assistance is optional for the Statewide CalEITC+ awardee based on capacity and locally determined needs. The Statewide CalEITC+ awardee(s) are required to provide outreach and promote awareness of ITIN eligibility and raise awareness to empower residents to make informed decisions about whether to apply.

Statewide CalEITC+ awardees are required to dedicate 10 to 30 percent of their activities toward ITIN eligibility awareness related activities, a minimum of 25 percent of their activities toward education and outreach, and a minimum of 25

percent of their activities toward free tax preparation assistance. Based on meeting these requirements, awardees have the flexibility to allocate up to 40 percent of funded activities towards any mix of service categories based on their assessment of statewide needs.

*Target Area 1: Statewide CalEITC+ Free Tax Preparation Assistance (One Award)*

The Statewide CalEITC+ Free Tax Preparation Assistance (FTPA) awardee will serve eligible residents throughout California. The purpose of the Statewide CalEITC+ FTPA grant is to support free tax preparation assistance services within the scope of the IRS's VITA program for eligible, low- to moderate-income filers that would benefit from no-cost tax preparation assistance and filing. Grant funds shall be used to support new free tax preparation activities or the expansion of an organization's existing free tax preparation assistance activities, either through an awardee's direct services or partner organizations. Activities should support the expansion of existing or new efforts to connect eligible tax filers with local free tax preparation assistance sites or online resources.

Activities for free tax preparation assistance services should focus on efforts to organize, place, and certify volunteers to prepare income tax returns within the scope of the IRS' VITA program. Applicants proposing to conduct statewide CalEITC+ FTPA activities shall make every effort to reach as many eligible Californians as possible. The Statewide CalEITC+ FTPA awardee should strongly consider incorporating subcontracts into their strategies to make the most significant impact possible, meet the unique needs of local communities, and consider counties not otherwise included as targeted areas through this funding.

The Statewide CalEITC+ FTPA awardee is required to provide ITIN eligibility awareness for all interested California residents who do not have an SSN but may be eligible to acquire an ITIN to comply with federal tax law, and may be eligible to receive the tax credits (CalEITC and YCTC) when they file their state tax return.

The Statewide CalEITC+ FTPA awardee may provide assistance to interested and eligible California residents with completing and submitting the IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number*. ITIN application acceptance assistance may be achieved in two ways:

- **Direct service:** Assist interested individuals in completing the IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number* at no cost. Inform individuals that Form W-7 requires specific documentation substantiating foreign status and true identity for each individual applying. May allow training for agency

staff to become certified IRS Acceptance Agents. A certified IRS Acceptance Agent is required in order to assist an eligible individual with completing the IRS Form W-7.

- ***Subcontract:*** Assist interested individuals with processing their IRS Form W-7 application at no cost through a subcontracted or partnered certified IRS Acceptance Agent. Acceptance Agents are entities (e.g., colleges, financial institutions, accounting firms, etc.) authorized by the IRS to assist applicants with completing IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number*.

Providing no-cost ITIN application acceptance assistance is optional for the Statewide CalEITC+ FTPA awardee based on capacity and locally determined needs. The Statewide CalEITC+ FTPA awardee is required to provide outreach of ITIN eligibility and raise awareness to empower residents to make informed decisions about whether to apply.

Statewide CalEITC+ FTPA awardee is required to dedicate 10 to 30 percent of their activities toward ITIN eligibility awareness activities, up to 90 percent for free tax preparation assistance, and a maximum of 10 percent for free tax preparation education and outreach.

#### *Target Area 2: Los Angeles CalEITC+ Free Tax Preparation Assistance (One Award)*

The Los Angeles CalEITC+ FTPA awardee will serve eligible Californians residing in Los Angeles County. The purpose of the Los Angeles CalEITC+ FTPA grant is to support free tax preparation assistance services for eligible, low- to moderate-income tax filers that would benefit from no-cost tax preparation assistance and filing. Grant funds shall be used to support new free tax preparation activities, or the expansion of an organization's existing free tax preparation assistance activities, either through an awardee's direct services or partner organizations. Activities should support the expansion of existing or new efforts to connect eligible tax filers with local free tax preparation assistance sites or online resources.

Los Angeles awardee activities for free tax preparation assistance services should also be aimed at building sustainable infrastructure to support ongoing efforts for no-cost tax preparation assistance activities and to provide training, organize, place, and certify volunteers to prepare taxes within the scope of the IRS's VITA program.

Los Angeles CalEITC+ FTPA awardee is required to provide ITIN eligibility awareness for all interested California residents who do not have an SSN but may

be eligible to receive an ITIN to comply with federal tax law and may be eligible to receive the tax credits (CalEITC and YCTC) when they file their state tax return.

Los Angeles CalEITC+ FTPA awardee may provide assistance to interested eligible California residents with completing and submitting the IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number*. ITIN application acceptance assistance may be achieved in two ways:

- **Direct service:** Assist interested individuals in completing the IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number* at no cost. Inform individuals that Form W-7 requires specific documentation substantiating foreign status and true identity for each individual applying. May allow training for agency staff to become certified IRS Acceptance Agents. A certified Acceptance Agent is required to assist an eligible individual with completing the IRS Form W-7.
- **Subcontract:** Assist interested individuals with processing their IRS Form W-7 application at no cost through a subcontracted or partnered certified IRS Acceptance Agent. Acceptance Agents are entities (e.g., colleges, financial institutions, accounting firms, etc.) authorized by the IRS to assist applicants with completing IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number*.

Providing no-cost ITIN application acceptance assistance is optional for the Los Angeles CalEITC+ awardee based on capacity and locally determined needs. The Los Angeles CalEITC+ FTPA awardee is required to provide outreach on ITIN eligibility and raise awareness to empower residents to make informed decisions about whether to apply.

The Target Area 2 Los Angeles CalEITC+ FTPA awardee is required to dedicate 10 to 30 percent of their activities toward ITIN eligibility awareness activities, up to 90 percent for free tax preparation assistance, and a maximum of 10 percent for free tax preparation education and outreach.

#### [Target Areas 2 through 14 CalEITC+: Regional Awards](#)

CalEITC+ awardees for Target Areas 2 through 14 will serve California residents living in counties identified based on the percentage of household populations with incomes at or below the CalEITC income eligibility level of the current tax year.

Target Area CalEITC+ awardee activities should build sustainable infrastructure to support ongoing efforts for CalEITC+ education and outreach on the CalEITC,

YCTC, FYTC, the federal EITC, and the federal Child Tax Credit, and to reach eligible populations that would benefit from free tax preparation assistance. Target Area awardees may incorporate and oversee subcontracts. Education and outreach activities may include, but are not limited to, using social media, hosting large-scale events, airing public service announcements, conducting radio interviews, facilitating call center engagement, canvassing, and other education and outreach strategies. Outreach must include messaging for the CalEITC, YCTC, FYTC, the federal EITC, and federal Child Tax Credit and connect tax filers with local free tax preparation assistance sites, Facilitated Self-Assistance, or online resources that help people file their taxes at no cost.

Grant funds shall be used to support new free tax preparation activities or the expansion of an organization's existing free tax preparation assistance activities, either through an awardee's direct services or partner organizations. Activities should support the expansion of existing or new efforts to connect eligible tax filers with local free tax preparation assistance sites or online resources. Activities for free tax preparation assistance services should focus on efforts to organize, place, and certify volunteers to prepare taxes according to IRS standards and within the VITA scope. Awardees should consider incorporating subgrants or subcontracts into their strategies to make the most significant impact possible and meet the unique needs of local communities.

Target Area CalEITC+ awardees are required to provide ITIN eligibility awareness for all interested California residents who do not have an SSN but may be eligible to receive an ITIN to comply with federal tax law and may be eligible to receive the tax credits (CalEITC and YCTC) when they file their state tax return. Target Area CalEITC+ awardees may provide assistance to interested California residents in completing and submitting the IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number*. ITIN application acceptance assistance may be achieved in two ways:

- **Direct service:** Assist interested individuals in completing the IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number* at no cost. Inform individuals that Form W-7 requires specific documentation substantiating foreign status and true identity for each individual applying. May allow training for agency staff to become certified IRS Acceptance Agents. A certified Acceptance Agent is required to assist an eligible individual with completing the IRS Form W-7.
- **Subcontract:** Assist interested individuals with processing their IRS Form W-7 application at no cost through a subcontracted or partnered certified IRS

Acceptance Agent. Acceptance Agents are entities (e.g., colleges, financial institutions, accounting firms, etc.) authorized by the IRS to assist applicants with completing IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number*.

Providing no-cost ITIN application acceptance assistance is optional for regional awardees based on capacity and locally determined needs. Regional awardees are required to provide outreach of ITIN eligibility and raise awareness to empower residents to make informed decisions about whether to apply.

Target Area CalEITC+ awardees are required to dedicate 10 to 30 percent of their activities toward ITIN eligibility awareness activities, a minimum of 25 percent of their activities toward education and outreach, and a minimum of 25 percent of their activities toward free tax preparation assistance. Based on meeting these requirements, awardees have the flexibility to allocate 40 percent of funded activities towards any mix of service categories based on their assessment of target area needs.

#### Target Area 15 CalEITC+: Rural Counties (Two Awards)

Rural CalEITC+ awardees will serve rural residents in counties identified based on the 2023 U.S. Census American Community Survey as counties with a general population of approximately 100,000 or less. A list of rural counties that fit this description is included as Appendix 2.

CalEITC+ education and outreach activities should include a variety of grassroots outreach strategies to best reach eligible individuals and families residing in rural areas. Awardees should recognize that rural residents often face significant barriers such as limited internet infrastructure development, fewer service providers, and other accessibility constraints. The funded awardee shall make every effort to reach as many rural county residents as possible with effective and appropriate outreach methods.

Grant funds shall be used to support new free tax preparation activities, or the expansion of an organization's existing free tax preparation assistance activities, either through an awardee's direct services or partner organizations. Activities should support the expansion of existing or new efforts to connect eligible tax filers with local free tax preparation assistance sites or online resources and focus on efforts to organize, place, and certify volunteers to prepare taxes according to IRS standards. Awardees should consider incorporating subgrants into their strategies to

make the most significant impact possible and meet the unique needs of rural communities.

Rural CalEITC+ awardees are required to provide ITIN eligibility awareness for all interested California residents who do not have an SSN but may be eligible to receive an ITIN to comply with federal tax law and may be eligible to receive the tax credits (CalEITC and YCTC) when they file their state tax return. Rural CalEITC+ awardees may provide assistance to interested California residents in completing and submitting the IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number*. ITIN application acceptance assistance may be achieved in two ways:

- **Direct service:** Assist interested individuals in completing the IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number* at no cost. Inform individuals that Form W-7 requires specific documentation substantiating foreign status and true identity for each individual applying. May allow training for agency staff to become certified IRS Acceptance Agents. A certified Acceptance Agent is required to assist an eligible individual with completing the IRS Form W-7.
- **Subcontract:** Assist interested individuals with processing their IRS Form W-7 application at no cost through a subcontracted or partnered certified IRS Acceptance Agent. Acceptance Agents are entities (e.g., colleges, financial institutions, accounting firms, etc.) authorized by the IRS to assist applicants with completing IRS Form W-7 *Application for IRS Individual Taxpayer Identification Number*.

Providing no-cost ITIN application acceptance assistance is optional for Rural CalEITC+ awardees based on capacity and locally determined needs. Rural CalEITC+ awardees are required to provide outreach on ITIN eligibility and raise awareness to empower residents to make informed decisions about whether to apply.

Rural CalEITC+ awardees are required to dedicate 10 to 30 percent of their activities toward ITIN eligibility awareness activities, a minimum of 25 percent of their activities toward education and outreach, and a minimum of 25 percent of their activities toward free tax preparation assistance. Based on meeting these requirements, awardees have the flexibility to allocate 40 percent of funded activities towards any mix of service categories based on their assessment of statewide needs.

#### 10. Available Funding

A total of \$10 million will be made available to specifically support CalEITC+ education and outreach, free tax preparation assistance, and ITIN eligibility awareness activities during the period of performance, subject to funding availability.

An applicant may apply for more than one target area. Applicants must submit a separate application for each target area to be considered for funding and are required to report separate outcomes for each target area awarded. Each application is considered a single, standalone application and should be customized to meet the needs of the target area. Funding allocations are based on 15 Target Areas, which are described below.

#### 11. Funding Allocations

Funding allocations, anticipated number of grants, and funding limits are provided in the table below. Funding will be distributed to awarded applicants on a reimbursement schedule, upon receipt of submitted and approved monthly expenditures and regular program reports. Awarded applicants are eligible to receive an advance payment of up to 25 percent of their total contract amount. Applicants must apply for the full amount found under the “contract award” column. The applicant’s proposed budget (CSD 171A and CSD171B) must reflect the full contract award.

| Target Area | Region                           | CalEITC+ Allotment by Region | Proposed # of CalEITC+ Grants | CalEITC+ Contract Award |
|-------------|----------------------------------|------------------------------|-------------------------------|-------------------------|
| 1           | Statewide                        | \$1,093,334                  | 2                             | \$546,667               |
| 1           | Statewide FTPA                   | \$546,667                    | 1                             | \$546,667               |
| 2           | Los Angeles County               | \$2,025,327                  | 3                             | \$675,109               |
| 2           | Los Angeles County FTPA          | \$675,109                    | 1                             | \$675,109               |
| 3           | San Diego County                 | \$701,004                    | 1                             | \$701,004               |
| 4           | Alameda and Santa Clara Counties | \$610,214                    | 1                             | \$610,214               |
| 5           | Sacramento County                | \$398,925                    | 1                             | \$398,925               |

|    |                                      |           |   |           |
|----|--------------------------------------|-----------|---|-----------|
| 6  | Riverside County                     | \$514,191 | 1 | \$514,191 |
| 7  | Orange County                        | \$594,301 | 1 | \$594,301 |
| 8  | Contra Costa and Sonoma Counties     | \$302,710 | 1 | \$302,710 |
| 9  | San Bernardino County                | \$493,672 | 1 | \$493,672 |
| 10 | Kern and Tulare Counties             | \$403,728 | 1 | \$403,728 |
| 11 | Fresno County                        | \$312,862 | 1 | \$312,862 |
| 12 | San Joaquin and Stanislaus Counties  | \$299,066 | 1 | \$299,066 |
| 13 | San Francisco and San Mateo Counties | \$350,037 | 1 | \$350,037 |
| 14 | Ventura and Santa Barbara Counties   | \$238,853 | 1 | \$238,853 |
| 15 | Rural Counties                       | \$440,000 | 2 | \$220,000 |

12. Expected Number of Grants

CSD anticipates awarding approximately 21 grants from this NOFA, subject to the availability of funds and the quality of applications received. CSD reserves the right to grant fewer or additional awards at its discretion under this announcement.

13. Grant Requirements: All Awards

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

- Applicants must be a nonprofit organization registered with the California Secretary of State.
- Funds must be spent in a manner that serves the intended purpose of providing CalEITC+ activities to eligible California residents.
- Funds must be used for cost-effective activities that have a measurable outcome that is trackable.
- Awarded funds must be exhausted by the end of the period of performance.
- For education and outreach activities, awardees must prioritize households with incomes at or below the CalEITC income eligibility limit.
- Grant funds must support new CalEITC+ activities or expand upon existing efforts. These funds are not intended to replace or supplant existing CalEITC education and outreach or free tax preparation assistance funds.
- Awardees must submit all application packet documents by the due date (refer to Application Package Documents List).
- Awardees must conduct activities and messaging at a minimum in both English and Spanish.

- Awardees must comply with all program and fiscal reporting according to the following schedule: an updated Workplan will be due in January, followed by an updated Workplan due mid-term; Expenditure reports are due monthly; Program reports are due every other month; and the Final report will be due in August. Specific reporting requirements will be detailed in the contract. CSD reserves the right to amend reporting requirements.
- Awardees must comply with an annual fiscal monitoring review upon request.
- Awardees must participate in coordination calls with CSD and other awardees.
- Awardees must collaborate with each other and CalEITC+ free tax preparation assistance programs to optimize activities for overlapping taxpayers or geographic areas.
- Awardees must collaborate with CSD and FTB by providing information related to how individuals were contacted to facilitate the evaluation of effective outreach strategies to reach the prioritized populations upon request.
- Awardees 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 insurance requirements will be outlined in the contract.
- Awardees must provide directly or through partners volunteer tax preparation assistance services free of charge and within the scope of the IRS's VITA program.
- Awardees must provide accurate and reliable information to interested individuals related to applying or reapplying for an ITIN.
- Awardees must file all eligible returns electronically. For returns prepared for taxpayers requesting an ITIN that has not yet been received, filing a paper return is acceptable.
- Awardees 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 tax filers. However, every effort should be made to access in-kind equipment from the IRS Stakeholder Partnerships, Education and Communication manager (if available), or leveraged through other partnerships before using grant funds for this purpose.
- Training offered through the IRS or FTB should be accessed to train volunteers when feasible.

#### 14. Contract/Funding Term

The anticipated contract term for each awarded contract shall be from December 1, 2025, through September 30, 2026. The period of performance shall be from December 1, 2025, through June 30, 2026. Awarded funds must be fully exhausted by June 30, 2026. At CSD's sole discretion, each contract may be amended annually to extend the contract term for additional time, subject to funding availability and program requirements. There is no obligation for CSD to exercise its right to extend any contract.

#### 15. Eligibility Requirements

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

- Be a private or non-profit organization that qualified for and received an IRS determination letter confirming the organization's tax exemption under section 501 of the Internal Revenue Code registered with the California Secretary of State.
- Be an existing VITA program administrator, maintain sub-grants with existing VITA program administrators, or have an existing or prior relationship with a VITA Program provider.
- Be eligible to receive public funds (list of entities that have been declared ineligible to receive government funds can be found at <https://www.sam.gov/>).
- Be in good standing with federal and state administering grant issuing agencies.

An applicant that applies on behalf of a group of organizations is responsible for ensuring all participants within their coalition adhere to 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 successful services and the processes by which funds are requested and distributed.

#### 16. Minimum Qualifications

To support CalEITC+ education and outreach activities, applicants must demonstrate:

- Knowledge of the CalEITC, the YCTC, the FYTC, the federal EITC, and the Child Tax Credit, and free tax preparation assistance activities.

- Knowledge of the purpose and requirements of the IRS W-7 *Application for IRS Individual Taxpayer Identification Number* application process for eligible taxpayers interested in acquiring an ITIN.
- At least three years of experience successfully providing, coordinating, and/or implementing education and outreach and/or free tax preparation assistance activities.
- Established and trusted relationships with community partners serving low-income populations, preferably with partners who have extensive EITC and free tax preparation assistance experience.
- Capacity to implement and deliver all elements of the proposed activities as described in the narrative response to this application.
- Ability to provide education and outreach and free tax preparation assistance activities appropriate to the language and culture of the prioritized population(s).
- Ability to collect and report reliable, valid, and timely data for all proposed activities.

#### 17. References

Applicants are required to submit two letters of reference with the submission of each application. Letters are required to be dated within the most recent 12-month period. References should be from organizations that are familiar with the applicant's qualifications, experience, and past performance on education and outreach-related work. Applicants who have been previously awarded a grant from CSD are not required to submit reference letters, but any letters voluntarily submitted will be considered.

#### 18. Use of Planned Subcontractors

The use of subcontractor(s) is allowed if the subcontract supports the outreach goals and the ability to reach the priority population. Awardees may partner with private, non-profit, or public organizations for subcontract awards. The use of any planned subcontractor(s) must be fully disclosed in the Subcontractor Information Worksheet (CSD 171SI). CSD will make payments to the grant awardees directly on a reimbursement schedule. Reimbursement will be for actual costs incurred. CSD will pay grant awardees using the state's reimbursement/payment system per the information provided in the Payee Data Record (STD 204). Grant awardees shall be responsible for paying subcontractors. Subcontractors will be paid by grant awardees on a reimbursement schedule. Grant awardees may request up to a 25 percent advance payment of their total award. Grant awardees may also provide

their subcontractors with up to a 25 percent advance payment of the approved subcontract award. Grant awardees and their subcontractors are subject to all state laws and regulations.

19. Key Action Dates

The Key Action Dates in the table below will be used for the NOFA application submission, evaluation, and contract award process. All applicants are hereby advised of the schedule in the table below and are required to adhere to the following dates and times:

| DATE              | KEY ACTION                                                  |
|-------------------|-------------------------------------------------------------|
| August 11, 2025   | Notice of Funding Availability Release Date                 |
| August 15, 2025   | Deadline for Written Question Submission                    |
| August 20, 2025   | Bidder's Conference                                         |
| August 29, 2025   | Responses to Written Questions Posted on CSD Public Website |
| September 5, 2025 | <b>Deadline to Submit Applications</b>                      |
| October 21, 2025  | Notice of Awardees Posted on CSD Public Website             |

Applicants receiving an award are asked to return their signed contracts to CSD as expeditiously as possible to prevent a delay in planned grant activities, considering the projected timeline. Awardees must be ready and able to begin work on the first day of the contract term.

## Part B: Application Preparation and Submission

### 1. Bidder's Conference

Applicants are strongly encouraged to participate in a Bidder's Conference regarding this grant application, which will be held virtually on the date listed in Part A Section 19 - Key Action Dates. The webinar registration link will be available on the CSD Public website under "Contracting Opportunities" at <https://www.csd.ca.gov/Pages/contractopportunities.aspx>.

### 2. Questions

To ensure fairness, applicants may submit additional questions regarding any part of this NOFA, including technical questions and required attachments to [CalEITCGrants@csd.ca.gov](mailto:CalEITCGrants@csd.ca.gov) using the following subject line: Questions on 2025-NOFA-CalEITC+.

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 by the deadline listed in Part A Section 19 - Key Action Dates to be considered for a written response from CSD.

Questions and answers will be posted by CSD by the date listed in Part A Section 19 - Key Action Dates on the CSD Public website under "Contracting Opportunities" at <https://www.csd.ca.gov/Pages/contractopportunities.aspx>.

### 3. Application Package Requirements

Applicants must submit all documents listed below. Please note that the CalEITC+ Education and Outreach Grant Application Narrative Template (CSD 171ANT) has a 20-page limit. All other forms do not have page limits. All NOFA documents are located in the [Bidder's Library](#).

| Stack Order | Document Title                                                                                                              |
|-------------|-----------------------------------------------------------------------------------------------------------------------------|
| N/A         | Application Packet Instructions and Document List<br>*NOTE - do not return with application                                 |
| 1           | Application Cover Sheet (CSD 171 Cover Sheet)                                                                               |
| 2           | Application Narrative Template (CSD 171ANT)                                                                                 |
| 3           | Workplan (CSD 171)                                                                                                          |
| 4           | Budget Forms <ul style="list-style-type: none"><li>• Budget Summary (CSD 171A)</li><li>• Budget Detail (CSD 171B)</li></ul> |
| 5           | Subcontractor Information Worksheet (CSD 171SI)                                                                             |
| 6           | Two Letters of Reference (previous CSD awardees exempt)                                                                     |
| 7           | Payee Data Record (STD 204)                                                                                                 |
| 8           | Contractor Certification Clauses Form (CCC-04/2017)                                                                         |

#### 4. 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 electronic application package in a searchable PDF format;
- All completed application documents from the table above (1-8) included with the application; and
- Full contact information and applicable signatures for every document.

CSD may disqualify and not score any application that receives a “fail” mark. Late applications received at or after the deadline listed in Part A Section 19-Key Action Dates will be rejected and will not be considered for funding.

#### 5. Application Submission Instructions

Applications must be submitted electronically via email to [CalEITCGrants@csd.ca.gov](mailto:CalEITCGrants@csd.ca.gov) by the deadline listed in Part A Section 19 - Key Action Dates.

## Part C: Evaluation Process

### 1. Scoring

The table below summarizes the available points for the scored documents of the application package. Scores will be assigned per the points identified in the table below.

| Document Title                                             | Subtitle                                     | CalEITC+<br>Total Possible Points                        | Statewide and LA<br>CalEITC+ FTPA<br>Total Possible<br>Points |
|------------------------------------------------------------|----------------------------------------------|----------------------------------------------------------|---------------------------------------------------------------|
| CalEITC+ Application<br>Narrative Template<br>(CSD171 ANT) | Experience<br>Conducting<br>Grant Activities | 15<br>(5 pts for E&O, 5 pts for<br>FTPA, 5 pts for ITIN) | 10<br>(5 pts for FTPA, 5<br>pts for ITIN)                     |
|                                                            | Organizational<br>Capacity                   | 10                                                       | 10                                                            |
|                                                            | Trusted Partners<br>and Leveraging           | 5                                                        | 5                                                             |
|                                                            | Free Tax<br>Preparation<br>Assistance        | 15                                                       | 20                                                            |
|                                                            | ITIN Eligibility<br>Awareness                | 5                                                        | 5                                                             |
| Application Narrative<br>Template Total Points             |                                              | 50                                                       | 50                                                            |
| CalEITC+ Workplan<br>(CSD 171) Total Points                |                                              | 50                                                       | 50                                                            |
| Maximum Points Possible                                    |                                              | <b>100</b>                                               | <b>100</b>                                                    |

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

| Rating                                     | Score    | Ranking     |
|--------------------------------------------|----------|-------------|
| Excellent ability to meet all requirements | 90 – 100 | Outstanding |
| Expected to meet all requirements          | 80 – 89  | Good        |
| Capable of meeting all requirements        | 70 – 79  | Fair        |
| May not be able to meet all requirements   | 60 – 69  | Poor        |
| Not likely to meet all requirements        | 50 – 59  | Fail        |

## 2. Proposal Elements Evaluation

The documents listed in the table above (Part C: Evaluation Process) 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. **The maximum number of possible points is 100.**

Applicants must receive a final total score of at least 70 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. Applicants will then be ranked based on total score achieved by target area. For example, Target Area 3 (San Diego County) applicants will be ranked against only Target Area 3 (San Diego County) applicants. The scores from each subsection will be combined to determine the applicant's total score.

## 3. Application Narrative Template

A total of 50 points is possible for the Application Narrative Template (CSD 171ANT) for Target Areas 1 through 15 CalEITC+ Education & Outreach applications, and a total of 50 points is possible for the Application Narrative Template for Target Area 1 – Statewide and Target Area – 2 Los Angeles County CalEITC+ Free Tax Preparation Assistance (one FTPA award for each of these two target areas). The Application Narrative Template includes Experience Conducting Education & Outreach Activities, Organizational Capacity, Trusted Community Partners and

Leveraging Resources, Free Tax Preparation Assistance, and ITIN Eligibility Awareness sections detailed below. All NOFA documents are located in the [Bidder's Library](#).

### Experience Conducting Grant Activities

Present a detailed description of:

- a) Your organization's experience conducting similar education and outreach (E&O), free tax preparation assistance (FTPA), and ITIN eligibility awareness (ITIN) campaigns to low-income individuals and families in the specified target area and in appropriate languages. A minimum of three years' experience is required implementing education and outreach and/or free tax preparation assistance activities.
- b) Operational readiness and expertise in conducting, budgeting, and implementing similar or larger scale outreach, free tax preparation assistance, and ITIN eligibility awareness activities.

### Organizational Capacity

Provide a detailed narrative to complement applicant's Workplan (CSD 171) and Budget (CSD 171A and B) that describes:

- a) The geographic area(s) to be prioritized, including:
  - County
  - City/neighborhood (if available)
  - Rural or urban
  - Other identifying targeting information
- b) The service delivery strategy to be used to deliver education and outreach activities. Emphasis should be given to varied strategies with the greatest amount of impact including prioritized interventions. Prioritized interventions are specific, evidence-based actions designed to address the unique needs of individuals or groups who are facing particular challenges or risks. For example, this may include awardees collaborating with public agencies and community-based organizations (CBOs) to reach eligible individuals and families receiving public benefits such as CalWORKs, CalFresh, or MediCal.
- c) Why the types of outreach activities chosen are determined to be the most effective methods for reaching the proposed target area and eligible population

to be served.

- d) Efforts to ensure proposed education and outreach activities reach:
- Californians who are eligible for, or have never claimed, the CalEITC, regardless of whether they have filed taxes previously, including interested tax filers who file using an ITIN.
  - California residents who may be interested and eligible to apply for an ITIN.
  - Individuals and families whose income does not require them to file a tax return but may be eligible for CalEITC and other tax credits.
  - Families with a qualifying child younger than six years old and eligible for the YCTC, or who may be eligible for the federal Child Tax Credit.
  - Culturally diverse low-income eligible populations in multiple languages.
  - Former foster youth who may qualify for the FYTC.
- e) Expertise, staffing, partnerships, etc. that will help in the delivery of the proposed activities with a specific emphasis on partnerships that will assist in reaching those that are not required to file taxes, including California residents who file using an ITIN or who may be interested and eligible to apply for an ITIN.
- f) Describe the service delivery strategy to be used to connect low-income people with local free tax preparation sites or online tax preparation to help people file their taxes at no-cost.
- Describe the need for free tax preparation assistance services in the 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 prioritize.
  - Any services being provided for special populations (e.g., interpreters for hard of hearing individuals, or with Limited English Proficiency, etc.).
- g) Describe the tools and processes you have in place to capture data, measure impact, and summarize information to ensure accurate and timely submission of outcomes and expenditures.

#### Trusted Community Partners and Leveraging Resources

Applicants are required to engage trusted community partners with their education and outreach efforts, free tax preparation assistance, and ITIN eligibility awareness services. Engaged partners should have established trusted relationships with low-

income community members, preferably with CalEITC, YCTC, FYTC, the federal EITC and the federal Child Tax Credit, ITIN, and free tax preparation assistance experience. Trusted community partners are not limited to subcontractors in that, for this NOFA, they may be unfunded, collaborative, and CBOs that have a positive, past working relationship with applicants.

In the table indicate:

- Name(s) and location(s) of community partner(s) to be engaged
- Purpose of the community partner
- Description of how the partner will help the applicant achieve the projected outcomes identified in the Workplan (CSD 171)

#### Free Tax Preparation Assistance Services

- a) Describe your organization's plan to expand free tax preparation services in your target area. Be sure to address your efforts to offer new or expanded free tax preparation assistance, for example, expanded site offerings, extended hours of operation, expanded online services, and increased staffing.
- b) Describe your organization's strategies for volunteer tax preparer recruitment, retention, and training. Plans should include, but are not limited to:
  - Strategies to recruit new volunteers to support the expanded services.
  - The method that you will use to train volunteers, such as self-study, online 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).
  - Strategies utilized to retain volunteers.

#### ITIN Eligibility Awareness

- a) Describe your organization's strategy to provide interested and eligible individuals with reliable and current information about the availability of the ITIN and how you will raise awareness to empower residents to make informed decisions about whether to apply.

#### 4. Workplan

A total of 50 points is possible for the Workplan (CSD 171). Activities must have measurable, pragmatic, and trackable outcomes for which the applicant's organization or entity can reliably collect and validate.

Applicants must include:

- Education and outreach, free tax preparation, and ITIN eligibility awareness activities that will be utilized during the program year and illustrate the campaign strategy and how it will be implemented.
- Projections for CalEITC+ education and outreach, free tax preparation assistance, and ITIN eligibility awareness activities.

For the sake of this NOFA, "outcome" is defined as the result, effect, or consequence that will occur from carrying out each education and outreach, free tax preparation assistance, and ITIN eligibility awareness activity that is directly related to the NOFA's goals and objectives. Outcomes must be achievable within the contract term. CSD will evaluate the effectiveness of the applicant's plan for tracking and measuring its performance toward reaching the applicant's projected outcomes.

### 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 all of CSD's contractual terms and conditions. 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.

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 --

## Appendix 1: Map of Target Areas

**Appendix 1:**  
**2025 CalEITC+ Education & Outreach Grant**  
**Map of Target Areas 2 - 14**



## **Appendix 2: List of Rural Counties**

Counties in the Rural Target Area include those counties with populations at approximately 100,000 or less.

- Alpine County
- Amador County
- Calaveras County
- Colusa County
- Del Norte County
- Glenn County
- Inyo County
- Lake County
- Lassen County
- Mariposa County
- Mendocino County
- Modoc County
- Mono County
- Nevada County
- Plumas County
- San Benito County
- Sierra County
- Siskiyou County
- Sutter County
- Tehama County
- Trinity County
- Tuolumne County
- Yuba County