

**2019 Free Tax Preparation Assistance
Notice of Funding Availability
Questions and Answers (Q&A's)**

Question: The NOFA didn't mention any match requirement, but the supplemental workbook (2019 Free Tax Preparation Assistance Grant Budget Detail) indicates that we "must match requested amount". Can you clarify if match is required? Can match be in the form of a cash match or in-kind contribution (i.e. volunteer hours), one or the other or both?

Answer: The 2019 Free Tax Preparation Assistance Grant does not require a match requirement. Applicants may apply up to the amount detailed in the "Funding Allocations" section of the NOFA (see page 6). Applicants must submit a Budget Summary (CSD 842A) and Budget Detail (CSD 842B). The amount listed in the Budget Detail must match the amount listed in the Budget Summary.

Question: Section 13 Letters of Reference of the NOFA indicates that "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." In regards to the last sentence where applicants who were previously awarded a Free Tax Preparation assistance grant in 2018, does it have to specifically be a free tax preparation assistance grant with CSD or can it be a free tax preparation assistance grant with any other Funder (i.e. IRS, LA Care, etc.) to qualify for the letters of reference exemption?

Answer: Only applicants granted a 2018 Free Tax Preparation Assistance Grant from the Department of Community Services and Development are exempt from the reference letter requirement. All other applicants must submit two letters of reference from organizations familiar with the applicant's qualifications and experience on free tax preparation services. The letter must be dated within a 12-month period.

Question: In the past, our agency has had unrestricted general reserve funds to assist in supporting the VITA program. This year we will not have any unrestricted general reserve funds to support the program. Are the costs incurred to support the program that were previously covered under our unrestricted general reserve funds allowable? We do not consider this replacing or supplanting funding as it no longer exists.

Answer: The 2019 Free Tax Preparation Assistance Grant funds may be used to support free tax preparation assistance services previously covered by funds no longer available in the grantee's total operational budget. Applicants must address any reduction in services from year-to-year in the application narrative template. Applicants may not redirect existing funds meant to support free tax preparation assistance and supplant them with the 2019 Free Tax Preparation Assistance Grant.

Question: As an agency participating in the VITA program, we have staff members that become certified to prepare taxes each year to support this program. They incur OT hours, or their regular hours are expanded (those working less than 40 hours) to become certified through the mandatory training and to provide free VITA tax preparation services on Saturdays during the tax year. Are OT salary costs for the additional hours for (OT and regular) staff administering the program, staff checking in tax preparers and staff preparing returns an allowable cost? I understand volunteers cannot be paid but the staff members are not volunteers.

Answer: Yes, grant funds may be used to pay staff salaries for conducting training, coordinating sites, and/or program administration, including overtime or travel expenses to and from sites.

Question: A major expense of administering the VITA program is taking appointments and following up with clients to remind them of their appointments. We know implementing an online appointment scheduling system will have significant impact on reducing costs for the program. It will also improve the number of returns we are able to complete due to a decline in “No Shows” and the ability to send multiple reminders to clients. We have had approximately 15-20% of individuals that do not show up to their scheduled appointment. Are the costs of the creation of an online appointment scheduling system an allowable cost?

Answer: The purpose of the NOFA is to create new or expand existing free tax preparation activities. Applicants may propose an online appointment system to support expansion efforts. Applicants must submit a Budget Detail (CSD 842B) explaining the purpose and cost for each activity. Applicants should keep in mind that the purpose of the grant funds is to support free tax preparation services to low-to-moderate income individuals and families.

Question: We work with the hard-to-serve Native American populations both on and off reservation. We also do not see any provision for a Tribe or Tribal organization to serve their specific population, it appears that they would have to compete for the single county-wide grant and serve the entire county, or not participate. Is there an allocation for specific hard to serve populations such as Native American, or is the single general county grant expected to serve those reservation and other Indian communities, with no provision for a Tribe or Native organization to participate other than competing with the county-wide and statewide general providers?

Answer: There is no specific allocation for Native American populations. All applicants, whether at the county level or statewide, should focus on extending services to hard-to-reach/underserved areas and populations. Applicants will be scored based on their plans to expand services and increase outcomes in their respective target area. Statewide grantees are expected to provide coverage to the broadest audience, reaching the largest number of eligible Californians through a variety of strategies.