

**VITA Grant Program
Interim / Year End Budget Report**

2009

Purpose: This form is to be used by VITA Grant Applicants and should be submitted **on or before April 30th (Interim) and September 30th (Year End)** to the IRS SPEC Grant Program Office. It should represent dollar expenses paid for program expenditures for the period October 1 through March 31 (Interim) or October 1 through June 30 of the grant period (Year End).

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|--------------------------------|--|
| Recipient Partner Name: | Report Type <input type="checkbox"/> Interim <input type="checkbox"/> Year End |
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|-----------------------|-------------|--------------|-----------------|--|
| Street Address | City | State | Zip Code | Report Period (Mo/Day/Year) From: _____ To: _____ |
|-----------------------|-------------|--------------|-----------------|--|

| Expense Type | VITA Grant Expenditures | Matching Funds Expenditure |
|--|-------------------------|----------------------------|
| Reimbursement Expenses | Cost (A) | Cost (B) |
| 1. VITA Grant Orientation Conference | | |
| 2. Training Travel Reimbursement (Site Coordinator, Instructors, Volunteers) | | |
| 3. Volunteer Travel Reimbursement (Site operation) | | |
| 4. Total Reimbursement Expenses (ADD Lines 1 - 3) | | |
| Administrative Expense | Cost (A) | Cost (B) |
| 5. Salary Costs (Clerical, Site Administration, Instructor) | | |
| 6. General Office Supplies | | |
| 7. Audit Services | | |
| 8. Publicity for VITA Tax Preparation Program | | |
| 9. Volunteer Services | | |
| 10. Volunteer Recognition | | |
| 11. Interpreter Services | | |
| 12. Space Rental (Includes Utilities, Insurance and Custodial Services) | | |
| 13. Total Administrative Expenses (ADD Lines 5 - 12) | | |
| Technology Expenses | Cost (A) | Cost (B) |
| 14. Hardware - Computers and Printers | | |
| 15. Software | | |
| 16. Network Cards and Internet Connectivity | | |
| 17. IT Support | | |
| 18. Installation of Phone Lines for E-File and Tax Preparation | | |
| 19. Actual Cost of E-Filing Supplies | | |
| 20. Total Technology Expenses (ADD Lines 14 - 19) | | |
| Total Program Cost | Cost (A) | Cost (B) |
| 21. Total Program Cost (ADD Lines 4, 13 and 20) | | |
| Federal Award | | |
| 22. Total Amount of Federal Grant Award Withdrawn | | |
| 23. Unexpended Balance of Federal Grant Withdrawn (Subtract Line 21 from 22) | | |
| Comments / Remarks | | |

| | |
|--|-------------|
| Signature | |
| Signature Of Responsible Official | Date |

**Instructions – Column (A) – VITA
Grant Expenditures**

**Instructions – Column (B) – Matching
Funds Expenditures**

- Line 1 • Enter the total actual travel expenses (include airfare, actual fuel expense, meals, lodging, taxi fares, etc.) of program administrators (maximum 2) who met with the IRS SPEC Territory Coordinators, etc. and/or were required to travel to IRS SPEC Headquarters or the SPEC Territory Office to attend an orientation/training session. Cost of travel by commercial transportation must be economy fare, and discount rates (excursion and/or "super-saver" fares) should be used when applicable. Meals and lodging are limited to the applicable government per diem rate in effect at that time.
- **Note: Orientation meeting may be conducted by a conference call with the SPEC Territory Manager.**
- Line 2 • Enter the total actual travel reimbursement for tax law training to volunteer Tax Assistors and Coordinators/Administrators who attend IRS Site Coordinator sponsored training courses.
- DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities.
- DO NOT include expenses for daily site operations travel; this is captured on Line 3 of this form.
- Line 3 • Enter the total actual travel reimbursement for VITA site operations to volunteer Tax Assistors and Coordinators/Administrators.
- DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities.
- DO NOT include expenses for training; this is captured on Line 2 of this form.
- Include reimbursements made to volunteers for either actual expenses incurred or stipends provided to volunteers.
- Stipends must be designed to relieve the volunteer of expense documentation and should be based on expected out-of-pocket expenses not on the time engaged in volunteer service.
- Line 4 • Total Reimbursement Expenses (ADD Lines 1 - 3).
- Line 5 • Enter actual contract labor costs, salary costs and/or hourly wages and benefits for individuals performing services for the VITA program. Positions are limited to Clerical, Site Administrator/Site Coordinator, Information Technology (IT) Support and Instructor.
- In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.
- Line 6 • Enter actual expenses for general office supplies including pencils, pens, paper. Include postage for the fulfillment of orders for program materials. Only include office supplies and equipment purchased directly for use in supporting the VITA program.
- DO NOT include supplies directly attributable to delivery of e-file. The supplies attributable to e-file are captured on line 18.
- Line 7 • Enter actual expenses incurred for Audit Services. Audit requirements applicable to grant recipients are described in OMB Circular A-133, 62 FIR 35278-35302 (June 30, 1997).

- Line 1 • Enter the total actual travel expenses (include airfare, actual fuel expense, meals, lodging, taxi fares, etc.) of program administrators (maximum 2) who met with the IRS SPEC Territory Coordinators, etc. and/or were required to travel to IRS SPEC Headquarters or the SPEC Territory Office to attend an orientation/training session. Cost of travel by commercial transportation must be economy fare, and discount rates (excursion and/or "super-saver" fares) should be used when applicable. Meals and lodging are limited to the applicable government per diem rate in effect at that time.
- Line 2 • Enter the total actual travel reimbursement for VITA site training for Tax Assistors and Coordinators/Administrators who attend IRS sponsored training courses.
- DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities.
- DO NOT include expenses for daily site operations travel; this is captured on Line 3 of this form.
- Line 3 • Enter the total actual travel reimbursement for VITA site operations for Tax Assistors and Coordinators/Administrators.
- DO NOT include expenses for any volunteer twice, even if he/she serves in two or more capacities.
- DO NOT include expenses for training; this is captured on Line 2 of this form.
- Include reimbursements made to volunteers for either actual expenses incurred or stipends provided to volunteers.
- Stipends must be designed to relieve the volunteer of expense documentation and should be based on expected out-of-pocket expenses not on the time engaged in volunteer service.
- Line 4 • Total Reimbursement Expenses (ADD Lines 1 - 3)
- Line 5 • Enter actual contract labor costs, salary costs and/or hourly wages and benefits for individuals performing direct services for the VITA program.
- DO NOT include indirect salaries for the grant recipient.
- When an employer other than the recipient furnishes the services of an employee to the VITA program, these services shall be valued at the employee's regular rate of pay (plus benefits but excluding overhead costs) provided these services are in the same skill for which the employee is normally paid.
- In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.
- If in-kind contributions are included, provide a brief explanation on a separate sheet.
- Line 6 • Enter actual expenses for general office supplies including pencils, pens, paper. Value assessed to donated supplies shall be reasonable and shall not exceed the fair market value of the property at the time of the donation.
- DO NOT include supplies directly attributable to delivery of e-file. The supplies attributable to e-file are captured on line 18.
- If in-kind contributions are included, provide a brief explanation on a separate sheet.
- Line 7 • Enter actual expenses incurred for required Audit Services. Audit requirements applicable to grant recipients are described in OMB Circular A-133, 62 FIR 35278-35302 (June 30, 1997).

**Instructions – Column (A) – VITA
Grant Expenditures**

**Instructions – Column (B) – Matching
Funds Expenditures**

- If you expend less than \$500,000 a year in total Federal awards, no audit requirements are applicable. If you expend \$500,000 or more a year in Federal awards, you must provide IRS with a copy of your Single Audit Report. You must arrange for an audit by an independent auditor in accordance with the Government Auditing Standards developed by the comptroller General of the United States.

Line 8 • Enter the actual cost for the development and publication of publicity materials (i.e., public service announcements, posters, brochures, postage). Only include those costs directly associated with the publicity of the VITA program.

Line 9 • N/A

Line 10 • Enter the actual cost for Volunteer Recognition Items. You may use grant funds to purchase items to recognize volunteers for their contribution to the VITA Program. Recognition items should not exceed \$5.00 per volunteer.

Line 11 • Enter the actual cost for Interpreter Services for hearing-impaired or non-English speaking taxpayers.

Line 12 • Enter actual expenses for fair market rental value of space that is not routinely available for public use free of charge, utilities, insurance and custodial services associated with the operation of a VITA Program. You may include rental expenses directly related to conducting Training.

Line 13 • Total Administrative Expenses (ADD Lines 5 - 12). This figure may not be more than 25% of the figure on Line 21.

Line 14 • Enter actual expenses for computer hardware and printers. This should include expenses associated with the purchase of computer and/or printer equipment in accordance with the cost principles outlined in OMB Circular A-122.

Line 15 • Enter actual expense for software including encryption and computer upgrades (memory and operating systems).
• DO NOT include as a separate expense if this software was manufacturer installed prior to purchase.
• DO NOT include cost of purchasing tax preparation software.

- If you expend less than \$500,000 a year in total Federal awards, no audit requirements are applicable. If you expend \$500,000 or more a year in Federal awards, you must provide IRS with a copy of your Single Audit Report. You must arrange for an audit by an independent auditor in accordance with the Government Auditing Standards developed by the comptroller General of the United States.

Line 8 • Enter the actual cost for the development and publication of publicity materials (i.e., public service announcements, posters, brochures, postage). Costs only include those directly associated with the publicity of the VITA program.
• If in-kind contributions are included, provide a brief explanation on a separate sheet.

Line 9 • The value of volunteer service (not to exceed 25% of total in-kind value of volunteer services) furnished by professional and technical personnel, skilled and unskilled labor may be counted as matching funds if the services are an integral and necessary part of the program.
• The rate for volunteer services shall be determined consistent with the principals stated in the OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations".
• Services provided by students to satisfy an academic requirement do not qualify as matching funds.

Line 10 • Enter the actual cost for Volunteer Recognition items.
• If in-kind contributions are included, provide a brief explanation on a separate sheet.

Line 11 • Enter the actual cost for Interpreter Services for hearing-impaired or non-English speaking taxpayers.
• If in-kind contributions are included, provide a brief explanation on a separate sheet.

Line 12 • Enter actual expenses for rent, utilities, insurance and custodial services associated with the operation of a VITA Program. You may include rental expenses directly related to conducting Training.
• Enter the actual fair market rental value of office space (not to exceed 25% of total in-kind value of donated space) provided for a volunteer site location. Provide a brief explanation on a separate sheet for this in-kind contribution.

Line 13 • Total Administrative Expenses (ADD Lines 5 - 12).

Line 14 • Enter the actual expenses or cash value for computer hardware and printers for e-file return preparation at a VITA site.
• The value of donated equipment shall not exceed the fair market value of equipment of the same age and condition at the time of donation.
• The value of loaned equipment shall not exceed its fair market rental value.
• If in-kind contributions are included, provide a brief explanation on a separate sheet.

Line 15 • Enter actual expense for software including tax preparation, encryption and computer upgrades (memory and operating systems).
• DO NOT include as a separate expense if this software was manufacturer installed prior to purchase. The value of donated software should equal the current purchase price.
• If in-kind contributions are included, provide a brief explanation on a separate sheet.

Instructions – Column (A) – VITA Grant Expenditures

Instructions – Column (B) – Matching Funds Expenditures

- Line 16 • Enter actual expenses for internet connectivity and for network cards.
• DO NOT include this as a separate expense if connectivity is included in space rental fees or if the network card was manufacturer installed software prior to purchase.
- Line 17 • Enter actual contract labor costs, salary costs and/or hourly wages and benefits for individuals performing Information Technology (IT) Support services for the VITA program.
• In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.
- Line 18 • Enter the actual cost of installing phone lines used for e-file and scheduling appointments.
• DO NOT include costs for installation of a “toll-free,” “watts,” or “800” number for providing tax assistance.
- Line 19 • Enter the actual cost of e-file supplies including diskettes, paper, printer cartridges, toner, cable locks, CDs, jump drives, paper and any other supplies directly attributable to e-file expenses.
- Line 20 • Total Technology Expenses (ADD Lines 13 - 19)
- Line 21 • Total Actual Program Cost (ADD Lines 4, 13 & 20)
- Line 22 • Enter the total amount of federal grant award withdrawn through the Payment Management System.
- Line 23 • Subtract Line 21 from Line 22 to provide the unexpended balance of your federal grant.

- Line 16 • Enter actual expenses for internet connectivity and for network cards.
• DO NOT include this as a separate expense if connectivity is included in space rental fees or if the network card was manufacturer installed software prior to purchase.
• If in-kind contributions are included, provide a brief explanation on a separate sheet.
- Line 17 • Enter actual contract labor costs, salary costs and/or hourly wages and benefits for individuals performing Information Technology (IT) Support direct services for the VITA program.
• DO NOT include indirect salaries for the grant recipient.
• When an employer other than the recipient furnishes the services of an employee to the VITA program, these services shall be valued at the employee’s regular rate of pay (plus benefits but excluding overhead costs) provided these services are in the same skill for which the employee is normally paid.
• In cases where an employee or contractor works on more than one program only include the portion of the contract labor, salaries, wages and benefits which are directly related to the VITA program and have been incurred due to the VITA program.
• If in-kind contributions are included, provide a brief explanation on a separate sheet.
- Line 18 • Enter the actual cost of installing phone lines used for e-file and scheduling appointments.
- Line 19 • Enter the actual cost of e-file supplies including diskettes, paper, printer cartridges, toner, cable locks, CDs, jump drives, paper and any other supplies directly attributable to e-file expenses.
• Value assessed to donated supplies shall be reasonable and shall not exceed the fair market value of the property at the time of the donation.
• If in-kind contributions are included, provide a brief explanation on a separate sheet.
- Line 20 • Total Technology Expenses (ADD Lines 13 - 19)
- Line 21 • Total Actual Program Cost (ADD Lines 4, 13 & 20)
- Line 22 • N/A
- Line 23 • N/A

NOTE: For an explanation on what Federal funds may not be used for, see Publication 4671, VITA Grant Program Overview and Application Package.

NOTE: For an explanation on what Qualified Matching funds may not include, see Publication 4671, VITA Grant Program Overview and Application Package.