

Department of the Treasury — Internal Revenue Service
**Tax Counseling for the Elderly Program
Application Plan**

Reimbursement Expenses	(a) Numbers	(b) Cost
1. To Volunteer tax assistors/quality reviewers		
2. To Volunteer tax instructors		
3. To Volunteer coordinators/administrators		
4. TOTAL (ADD 1-3)		

Administrative Expenses

5. Salaries/benefits (Clerical, Administrative or Technical staff only)		
6. Supplies/Volunteer Recognition—For TCE Program		
7. Rent/utilities/custodial services—When additional and necessary for TCE Program		
8. Auditing		
9. Daily site operations travel (travel to monitor TCE sites)		
10. Program publicity development		
11. Interpreter Services		
12. Telephone installation (No 800 or WATTS Lines) or Internet connectivity costs		
13. Postage		
14. Total administrative expenses (ADD lines 5 through 13, column (b)). This figure should not be more than 30% of line 15		
15. Estimated program cost (ADD lines 4 and 14, column (b))		
16. Estimated cost of travel to IRS Office/IRS Training		
17. Estimated cost of Electronic Filing Supplies/Services		
18. Total estimated program cost (ADD lines 15, 16, and 17 column (b))		

Other Information

19. Number of individual Federal tax returns you expect to prepare	60 + Taxpayers	Other Taxpayers
a. Paper Federal returns		
b. Electronically filed Federal returns		
c. Total of 19a and 19b		
20. Number of other taxpayers 60+ you plan to assist not included in Lines 19a through 19c above.		
21. Number of tax preparation sites planned		
a. e-file sites		
b. Combination sites		
c. Total of 21a and 21b		
Signature of responsible office	Date	

Instructions

- Lines 1–3.** Enter the number of volunteer tax assistants/quality reviewers on line 1(a), the number of volunteer tax instructors on line 2(a), the number of volunteer coordinators/administrators on line 3(a). DO NOT count any volunteer twice, even if he/she serves in two or more capacities.
Enter the estimated amount of reimbursement for tax assistants/quality reviewers, instructors and coordinators/administrators on the appropriate line in column (b). DO NOT include expenses for any volunteer twice (*i.e., if an individual serves as a volunteer coordinator as well as a tax assistant all of his/her expenses should be estimated on line 3, only*). Include reimbursements made to volunteers for actual expenses incurred or stipends provided to volunteers. Either method is permitted and both stipends and actual reimbursements can be used by a grantee simultaneously as long as records are kept on both and the total is placed under lines 1-3. Please note: Stipends must be designated on expected out-of-pocket expenses not on time engaged in volunteer service.
- Line 4.** Total lines 1-3 in the Numbers Column and the Cost Column.
- Line 5.** Enter the number of clerical, administrative or technical staff you will pay in the Numbers Column and the dollar amount in the Cost Column.
- Line 6.** Supplies include pencils, pens, paper, postage, etc. These are supplies for the TCE Program other than those directly attributable for e-file. Also recognition items not to exceed \$10 may be purchased to recognize your volunteers.
- Line 7.** Enter the rent, utilities and/or custodial services costs for the TCE Program.
- Line 8.** Enter the cost of audit services for the TCE Program.
- Line 9.** Enter travel of program sponsors or expenses incurred by program administrators or coordinators who are paid staff to monitor sites.
- Line 10.** Enter the estimated cost for the development of publicity (*i.e., public service announcements, posters, brochures*) and other publicity materials.
- Line 11.** Enter the estimated cost for Interpreter Services.
- Line 12.** Enter the estimated cost of installing temporary telephone lines at “telephone answering sites or Internet connectivity costs to provide e-file service.”
- Line 13.** Enter the estimated cost for all postage, including postage needed for the fulfillment of orders for program materials.
- Line 14.** Total the administrative expenses (add lines 5-13 in the Cost Column (b)). This figure should not be more than 30% of line 15.
- Line 15.** Enter the program cost by adding lines 4 and 14 in the Cost Column (b). Do not include the orientation meeting in the program cost.
- Line 16.** Enter the costs projected for attending a meeting at the IRS Office or with IRS personnel. Include travel expenses for attendance at train-the-trainer tax law, Site Coordinator, or an Orientation type training. Do not include expenses for daily site operation travel, this is captured on line 9. Provide lodging receipts, taxi receipts, air fare, meals and incidental expenses, gas receipts, etc.
- Line 17.** Cost for diskettes, paper, printer cartridges, toner, cable locks, memory, network cards, external media, and anything else directly attributable to e-file expenses. Computers and printers (with a unit cost not to exceed \$1,000) can be purchased to support e-file using grant funds. You may also include costs associated with computer repair of equipment used for tax preparation services.
- Line 18.** Enter the total estimated program costs (add lines 15, 16 and 17 in the Cost Column (b)).
- Lines 19 a–c.** List the number of individual Federal returns you expect to prepare for taxpayers 60+ and all other taxpayers in appropriate columns for paper Federal returns, electronically filed Federal returns, and the total of lines 19a and 19b on line 19c.
- Line 20.** This will include any tax counseling that does not result in a return being prepared, and it will also include telephone assistance provided.
- Lines 21 a–c.** Project the number of tax preparation sites, the number of e-file sites, combination sites, and the total of lines 21a and 21b on line 21c.

IRS Volunteer Income Tax Preparation and Outreach Programs Privacy and Paperwork Reduction Act Notice

Privacy and Paperwork Reduction Act Notice— The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-2222. The time estimated for participation is 15 minutes. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.