

November 18, 2013

Tri-Valley One Stop Career Center
5020 Franklin Drive
Pleasanton, CA 94588

Congratulations! I am pleased to inform you that Tri-Valley One Stop Career Center, as a member of the Earn It! Keep It! Save It! coalition, has been awarded a grant from United Way of the Bay Area in the amount of \$2500 for Tax Season 2014. This award amount is based being a new VITA site for the upcoming season.

We are confident that this award will assist your organization in providing quality, free tax preparation services in your community.

Attached you will find a Memorandum of Understanding (MOU). Please review it carefully for all grant deliverables and reporting requirements. To ensure timely processing of your grant and payments, you must submit the following documents by December 16, 2013:

- An electronically signed copy of the grant Memorandum of Understanding (MOU)
- A copy of your Certificate of Liability Insurance policy naming United Way of the Bay Area as an additional insured with general liability insurance of \$1 million per occurrence and \$2 million in aggregate coverage *(Please ensure your insurance coverage goes through the entire grant period, June 30, 2013) See Audit and Certificate of Insurance section on page 4 for specifics.*
- Vendor ACH Enrollment form for direct deposit of grant payments if this is not already on file at UWBA

Email insurance and direct deposit documents to rli@uwba.org.

It is our privilege to partner with your organization to impact our Bay Area community. All of us at United Way of the Bay Area appreciate the valuable free tax preparation services provided by your organization, and we commend your staff and volunteers for their efforts. Here's to another successful tax season!

Sincerely,

Vanessa Muñiz
Earn It! Keep It! Save It!, Regional Director

Kelly Batson
Earn It! Keep It! Save It!, Regional Director

EarnIt!
KeepIt!
\$aveIt!

**Earn It!
Keep It!
Save It!**



**MEMORANDUM OF UNDERSTANDING
between
Tri-Valley One Stop Career Center
and
United Way of the Bay Area**

This Memorandum of Understanding (MOU) sets forth the terms and conditions that define the relationship between United Way of the Bay Area (UWBA) and Tri-Valley One Stop Career Center (Grantee). It is effective as of **January 1, 2014**. Once we receive a copy of this MOU, signed – either digitally or in writing – by a person with authority to bind your organization financially and programmatically, we will countersign and return a fully executed copy to you. Please return this signed MOU no later than December 16, 2013 to:

**United Way of the Bay Area
Attention: *Earn It! Keep It! Save It!*
1970 Broadway, Suite 400
Oakland, CA 94612
Or to kbatson@uwba.org**

Funding Area: Earn It! Keep It! Save It! Cost Center (2137)

Project Title: Volunteer Income Tax Assistance

VITA Site Name(s): Tri Valley One Stop Career Center

Grant Amount: \$2500

Payment Schedule: 2 Allocations, February and May

Grant Period: January 1, 2014 to June 30, 2014

Grantee acknowledges and agrees that UWBA, at its sole discretion, shall:

- Conduct a fundraising campaign to support the outcomes identified for community impact in Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, and Solano counties;
- Include Grantee in specific promotions and printed materials;
- Communicate the outcomes achieved by Grantee to UWBA, UWBA's donors and the community.
- Payments on the grant will be made in 2 installments during the grant period as follows: 60% payment in February 2014 (\$1500) and upon receipt of all required documents; 40% payment in May 2014 (\$1000). Payments are issued between the 15th and 30th of the month, based on the availability of funds and whether the requirements listed below are met by the dates requested.

The Grantee, in accepting funds from UWBA, agrees to adhere to all the terms and conditions contained in this MOU, including:

DELIVERY OF PROGRAM ACTIVITIES AND OUTCOMES:

Completion of all program activities and delivery of all program outcomes as summarized in the scope of services below. Modification in projected activities or outcomes or change in the use of UWBA funds is prohibited without prior written approval by UWBA. UWBA also reserves the right to request that the Grantee works with UWBA staff to modify projected outcomes or make other relevant programmatic changes.

Before Tax Season:
<ol style="list-style-type: none"> 1. Attend 80% of site coordinator meetings and/or conference calls before tax season (September – January) 2. Attend all mandatory site coordinator and TaxWise Administrator trainings 3. Recruit all volunteers necessary for your site operations with support of the EKS coalition 4. Submit the following required documents to the IRS: <ul style="list-style-type: none"> Form 8633 – E-file Application through IRS e-services Form 13533 – Sponsorship Agreement 5. Submit Form 13324 (Title VI) to United Way of the Bay Area 6. Register and update your VITA Site online at www.earnitkeepitsaveit.org with Tax Season 2014 information
During Tax Season:
<ol style="list-style-type: none"> 1. Attend ALL site coordinator meetings or conference calls during the tax season (February – April) 2. Ensure all volunteers are trained and certified and prepare returns only to their certification level 3. Verify the identification of all volunteers and clients using proper photo ID 4. Sign and retain all Form 13615 – Volunteer Agreements on site 5. Submit Form 13206 – Volunteer Assistance Summary Report to the IRS on a monthly basis 6. Update your VITA Site(s) listing online at www.earnitkeepitsaveit.org with Tax Season 2014 information 7. Administer UWBA surveys to tax clients
All VITA sites must adhere to the following Quality Site Requirements:
<ol style="list-style-type: none"> 1. Certification: Annually, prior to working at a VITA/TCE site, all volunteers must complete the Volunteer Standards of Conduct training and sign Form 13615, <i>Volunteer Standards of Conduct Agreement – VITA/TCE Programs</i>. To comply with this requirement, all volunteers must pass the Volunteer Standards of Conduct test with a score of 80% or higher. <p style="margin-left: 40px;">Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns and/or conduct quality reviews of completed tax returns must be certified in tax law. All VITA/TCE instructors must be certified at the Advanced level or higher. Quality reviewers must be certified at the level of the returns they review.</p> <p style="margin-left: 40px;">All site coordinators must complete Site Coordinator Training (Pub. 5088) annually.</p> 2. Intake/Interview Process: All sites must use Form 13614-C, <i>Intake/Interview & Quality Review Sheet</i>, for every return prepared by a VITA/TCE volunteer. It is a requirement that all IRS certified volunteer preparers use a correct intake and interview process when preparing returns. To ensure accuracy, this process must include an interview with the taxpayer while using Form 13614-C. <p style="margin-left: 40px;">New: All Volunteers are required to take annual awareness training on the Intake/Interview & Quality Review Process. An additional training module (Pub. 5101) is required for certified preparers, quality reviewers, instructors, and site coordinators.</p> 3. Quality Review Process: All returns prepared by a volunteer preparer must be quality reviewed and discussed with the taxpayer prior to the taxpayer leaving the site. Reviews conducted by a designated reviewer or by peer-to-

peer review comply with this requirement. While preparers should always conduct a self-review of the taxpayers' completed returns, this method is NOT an approved process for conducting a quality review.

4. **Reference Materials:** All sites must have one copy (paper or electronic) of the following reference materials available for use by volunteers.

- a. Publication 4012, *Volunteer Resource Guide*
- b. Publication 17, *Your Federal Income Tax for Individuals*
- c. Volunteer Tax Alerts (within 5 days of issuance and will be posted on the TaxWise Solution Center)

5. **Volunteer Agreement:** All volunteers (site coordinators, preparers, quality reviewers, greeters, screeners, client facilitators, etc.) must complete the Volunteer Standards of Conduct training and certify to their adherence by signing Form 13615, *Volunteer Standards of Conduct Agreement –VITA/TCE Programs*, prior to working at a VITA/TCE site. Form 13615 must be certified and dated by the site coordinator, sponsoring partner, instructor, or IRS contact verifying the volunteer has completed the required Volunteer Standards of Conduct training and signed the Form 13615 before the volunteer can work at the site.

New: Form 13615, Volunteer Standards of Conduct Agreement, has been updated to capture information for issuing Continuing Education (CE) credits for Enrolled Agents and other tax return preparers

6. **Timely Filing:** All sites must have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner.

Taxpayers must be informed that they are responsible for the information on their return, and that by signing Form 1040, U.S. Individual Income Tax Return; Form 8879, *IRS e-file Signature Authorization*; or entering a self-select PIN, they are confirming "under penalties of perjury" that they have examined the return and its accompanying schedules and statements, and to the best of their knowledge and belief, it is true, correct, and complete.

7. **Title VI:** All VITA/TCE sites, including Military, must display Publication 4053 EN/SP, *Your Civil Rights are Protected Poster*.

8. **Site Identification Number:** It is critical that the correct Site Identification Number (SIDN) is included on ALL returns prepared by VITA/TCE sites.

9. **Electronic Filing Identification Number:** The correct Electronic Filing Identification Number (EFIN) must be used on every return prepared.

10. **Security, Privacy and Confidentiality:** All guidelines discussed in Publication 4299, *Privacy, Confidentiality and the Standards of Conduct – A Public Trust*, must be followed.

New:

Volunteers must wear a name badge with their first name and (at a minimum) the first initial of their last name.

Volunteers are required to request photo ID from every taxpayer.

Volunteers are required to request verification of social security or tax identification numbers from everyone listed on the tax return.

Note: See Pub. 1084 for more detailed information about the Quality Site Requirements.

After Tax Season:

1. Follow all required IRS procedures for closing of your VITA site
2. Participate in final report call about Tax Season 2014 with United Way of the Bay Area no later than May 15, 2014

3. Attend end of 2014 Tax Season evaluation and debrief meeting(s)
4. Administer survey to volunteers about training and tax season experience (UWBA will create and distribute to coordinators)
5. Return client surveys to UWBA no later than May 15, 2014

REPORTING REQUIREMENTS

- Final report call no later than May 15, 2014
- Late or incomplete submission of information, lack of participation in other communication or data collection efforts, or failure to fulfill other items in this agreement, may result in grant payments being withheld and/or may jeopardize future funding.

USE AND REVERSION OF FUNDS

- Return to United Way of the Bay Area funds not expended for the purposes agreed to by UWBA.

AUDIT AND CERTIFICATE OF INSURANCE

- Submission of an annual audit of the Grantee's financial statements for its most recent fiscal year if the organizational budget is greater than \$250,000; financial review if its annual budget is between \$100,000 and \$250,000, or the Grantee has been operating for less than one year; or internal financial statements if its annual budget is less than \$100,000.
- Addition of UWBA as an additional insured under the Grantee's general liability insurance. Grantee, at its expense, agrees to maintain policies of (i) general liability insurance in the minimum amount of \$1,000,000 per occurrence and \$2,000,000 in the aggregate to cover any such claims and (ii) property insurance in an amount necessary to cover any property Grantee uses to provide services under this Agreement. Please submit a copy of Grantee's certificate of insurance naming UWBA as an additional insured at the execution of this agreement. The certification of insurance must be valid for the entire grant period.

2-1-1 INFORMATION AND REFERRAL REGISTRATION

- Registration or update of agency information with 2-1-1 HELPLINK, an Information and Referral service of UWBA and several partners. Submit a printed copy to UWBA of the Grantee's agency record from the website. An information sheet about the service with directions to update or register your listing is enclosed in the award packet. For Grantees providing services in Alameda or Contra Costa Counties, please contact the appropriate referral agency in your area, as shown on the information sheet.

COLLECTIVE BARGAINING

- Recognition of the right of Grantee employees to join labor organizations and to bargain collectively through representatives of their own choosing without coercion or intimidation.

NON-DISCRIMINATION POLICY

- Adoption and practice of a non-discrimination policy acceptable to UWBA whereby the Grantee actively seeks to hire and promote individuals, recruit volunteers, and provide services to individuals without regard to race, creed, religion, color, sex, sexual orientation, disability, marital status, veteran status, national origin, or age.

PARTICIPATION IN FUNDRAISING CAMPAIGN

- Participation in UWBA's fundraising campaign, which may include: a) soliciting of Grantee's board members and staff, b) speaking on behalf of the Bay Area Community Fund at campaign events, c) attending Speakers' Training, d) being listed in all relevant campaign materials, and e) submitting success stories as requested.

MARKETING AND COMMUNICATIONS

- Acknowledgment and identification of United Way of the Bay Area as a support organization on all published material related to the subject matter of the grant award. All external communications regarding United Way will be submitted first to UWBA for its review and approval according to the UWBA Communications Guidelines (see attached Communications Guidelines). The logo can be found online at: <http://www.uwba.org/toolkit>.

Failure by the Grantee to adhere to any of the above terms and conditions may result in termination of this MOU and all funding at UWBA's sole discretion.

The Grantee attests to the fact that it is an independent non-profit 501(c)(3) public benefit corporation incorporated under the laws of the State of California, that its programs and administrative functions are managed by its independent board of directors and staff, and that the Grantee and the agents and employees of the Grantee shall act in an independent capacity and not as officers, employees, or agents of UWBA.

The Grantee shall indemnify and hold harmless UWBA, its directors, officers, employees and agents against any and all liability, loss or expense imposed or claimed, including attorney's fees and other legal expenses arising directly or indirectly from any act or failure to act by Grantee or Grantee's assistants, employees or agents, including all claims relating to the injury or death of any person or damage to any property.

USA PATRIOT ACT CERTIFICATION OF COMPLIANCE

I hereby certify on behalf of _____ (*Please print your Organization Name, a requirement for release of funds*) that all United Way funds and donations will be used in compliance with all applicable anti-terrorist financing and asset control laws, statues and executive orders.

This MOU shall be signed and returned to UWBA by December 16, 2013 and shall remain in effect until June 30, 2014 unless terminated by UWBA as provided herein. No payments will be released until (1) the signed Memorandum of Understanding (MOU) is returned to UWBA, (2) a copy of the organization's certificate of insurance naming UWBA as an additional insured is returned to UWBA, and (3) any special conditions requested by UWBA are met.

Signature
 Grantee Chief Professional Officer
(Executive Director, CEO, President)
Tri-Valley One Stop Career Center

Print Name

Date

 Lorne Needle
 Chief Community Investment Officer
United Way of the Bay Area

Date

Payments will be delayed if any of the following is missing:

- Name of your organization must be printed under the USA Patriot Act Certification (above)
- An updated copy of your Certificate of Liability Insurance policy naming UWBA as an additional insured, as outlined in the MOU. Providing proof of insurance is not sufficient. Grantee must contact insurance broker to amend coverage to include UWBA as an additional insured, which must be stated on the Certificate. This certificate must provide coverage for the full grant period.