

## STATE GRANT AGREEMENT

### BY AND BETWEEN THE DEPARTMENT OF REVENUE AND THE ----- ---- VOLUNTARY INCOME TAX ASSISTANCE PROGRAM

This Grant Agreement (“Agreement”) is made by and between The Massachusetts Department of Revenue (DOR) and -----

#### **PRELIMINARY STATEMENT**

The -----desires to obtain funding from the Department of Revenue in the amount of \$---  
- -----authorized under the FY2025 General Appropriations Act for the Department of Revenue,  
Section 2, Item 1201-0100 [“Act”] to -----for the costs associated with the Voluntary  
Income Tax Assistance (VITA) Program.

DOR agrees to make the funds available to ----- for-----VITA Program, subject to the  
terms and conditions set forth in this Agreement and in compliance with all applicable state laws  
and regulations governing the disbursement and expenditure of state funds.

- -----shall exercise complete management and oversight responsibility of the VITA Program  
and agrees that the Commonwealth’s provision of state funding under this Agreement shall not in  
any way be construed as assuming responsibility or liability for the VITA Program.

#### **SECTION 1. PROJECT SCOPE**

1.1 The scope of the Project to be funded under the DOR appropriation to----- for the costs  
associated with the VITA Program are set forth in----- VITA Funding Application  
submitted on October -----.

1.2 This Agreement incorporates the following documents: The Commonwealth Terms and  
Conditions; the Standard Contract Form, signed by ----- and DOR; this Grant Agreement;  
the Volunteer Income Tax Assistance Funding Application approved by DOR on -----.

#### **SECTION 2. GRANT OFFICERS**

2.1 DOR authorizes Mireille Eastman as Grant Officer, who shall be authorized and empowered  
to represent DOR with respect to all matters relating to this Grant. Such designation may be  
changed during the period of this Grant only by written notice.

2.2 ----- authorizes----- as Grant Officer, who shall be authorized and empowered to  
represent----- with respect to all matters relating to the implementation of this Grant. Such  
designation may be changed during the period of this Grant only by written notice.

#### **SECTION 3. DISBURSEMENT OF FINANCIAL AWARD**

3.1 Disbursement of the DOR financial award under this contract shall be made pursuant to  
FY2025 GAA, Section 2, Item 1201-0100; and any other information DOR may require.

The full amount of the financial award, or \$ ----- will be disbursed to the Grantee in two equal installments of \$----- . The first installment will be disbursed within 45 days of execution of the contract. The second installment will be disbursed after the Grantee meets the interim report requirement set forth in Section 4 of this contract.

Grantee interim report must be received by DOR no later than March 15, 2025.

Grantee final report must be received by DOR no later than July 31, 2025.

3.2 It is understood and agreed that the funds provided under this Agreement shall be used solely to pay for expenses associated with the VITA Program in accordance with the budget provided by ----- .

3.3----- shall keep detailed records of all activities associated with the Project, including without limitation all disbursements made pursuant to this Agreement. DOR shall have the right to examine all records kept by the Grantee related to the expenditure of funds provided under this Agreement.

3.4-----shall be responsible for any cost overruns that occur during implementation of the Project.

3.5 The funds provided under this contract must be spent by no later than June 30<sup>th</sup>, 2025. -----  
-- will forfeit any remaining funds unused after no later than June 30<sup>th</sup>, 2025.

3.6 Grantee shall inform DOR contract Manager of any unused funds via email with details of the grantee name and amount and a notation that the funds were unused as of the end of June 30, 2025. Unused funds should be returned no later than July 31, 2025, to the address below:

Attn: Jean Connolly,  
Department of Revenue,  
100 Cambridge Street, 5<sup>th</sup> Floor,  
Boston, MA 02114

#### **SECTION 4. REPORTING**

4.1 No later than March 15, 2025, Grantees awarded a grant of \$100,000 or more, shall furnish to DOR the following interim report. The interim report covers all statistical information from the beginning of the Grant through February 28, 2025. Please complete the following form:

- a. The **MA DOR VITA Report** - The information gathered in this report helps DOR understand the performance of a clinic's operation. Please note, if you have multiple sites, you do not need to provide a breakdown of each site with the interim report. (see **Appendix 1**).
- b. Please complete and submit the **MA DOR VITA Report** to [eastmanm@dor.state.ma.us](mailto:eastmanm@dor.state.ma.us) by or before March 15, 2025.

4.2 No later than July 31, 2025, all Grantees shall furnish to DOR the following reports and information. These reports should cover all the statistical information and expenses paid under this grant agreement for the entire Fiscal year. Please complete the following forms and documents:

- a. The **MA DOR VITA Report** (full year) - The information gathered in this report helps DOR to understand the performance of a clinic's operation during the Fiscal Year. You must provide the information for each site with the annual report. (see **Appendix 1**).
- b. The **MA DOR VITA Budget** - The budget must reflect all activities and expenses in the Fiscal Year that the Grant Funds were used for. Suggested categories may include but are not limited to staff, marketing/communications, expenses for site location, equipment. (see **Appendix 2**).
- c. A budget narrative to support your Budget may also be included as well as description of budget line items.
- d. A statement from \_\_\_\_\_ certifying to the best of his or her knowledge that this Agreement was undertaken in conformance with all applicable laws, rules, and regulations; and
- e. An explanation of how the financial award provided under this grant helped \_\_\_\_\_ improve its VITA Program service delivery for this period.

Please submit the completed documents listed above to [insert email] by or before July 31, 2025.

## **SECTION 5. COMPLIANCE WITH ALL APPLICABLE LAWS/REGULATIONS**

5.1 -----and its consultants and contractors shall comply with any and all federal, state and local laws, rules and regulations, orders or requirements that apply to the VITA Program.

5.2 This Agreement shall in no way relieve ----- from the full force and application of any laws, rules, regulations and orders or requirements.

## **SECTION 6. INTEREST OF MEMBERS OR EMPLOYEES OF -----**

No officer, servant, agent, or employee of ----- has participated or will participate in any decision relating to the development and implementation of the VITA Program that affects directly or indirectly their personal interest or the interest of any corporation, partnership or proprietorship with which they are directly or indirectly affiliated. Furthermore, no officer, servant, agent or employee of ----- shall have any interest directly or indirectly in any contract in connection with the VITA Program or shall in any way violate M.G.L. c. 268A.

## **SECTION 7. AMENDMENTS**

No amendment to this Agreement or any significant modification of the scope of the VITA Program funded under this Agreement shall be made by ----- without the prior written approval of DOR.

## **SECTION 8. SEVERABILITY OF PROVISIONS**

If any provision of this Agreement is held invalid by any court of competent jurisdiction, the remaining provisions shall not be affected thereby, and all other parts of the Agreement shall remain in full force and effect.

## **SECTION 9. NOTICES**

Notices to the parties as to any matter hereunder shall be sufficient if given in writing and sent by email:

### **To DOR**

Mireille Eastman  
Taxpayer Advocate  
Massachusetts Department of Revenue  
[eastmann@dor.state.ma.us](mailto:eastmann@dor.state.ma.us)

### **Signature:**

**To: Name :**

**Signature :**

# APPENDIX 1

## MA DOR VITA REPORT

*OBJECTIVE: The information gathered in this report helps DOR understand the performance of a clinic's operation. It assists DOR in measuring the effectiveness of the VITA grant program and how we are serving the communities and surrounding areas.*

Name of VITA Clinic/Organization: _____	
Name of Contact Person/Grant Officer: _____	
Grant Period of Reporting: _____	
FY Dates of Operation: _____	
Report Due Date: _____	
Total number of taxpayers assisted/served (during grant period, across all services offered at site)	
Number of operational tax sites (attach a list of name, location, hours of operation, in person/virtual, and SID number for each site)	
Total number of tax returns prepared (If you operate multiple sites, please provide a breakdown by site location):	
Returns prepared in person/physical drop off	
Returns prepared virtually	
Returns prepared using facilitated self-assistance (FSA Self Help)	
Number of returns e-filed	
Number of returns filed on paper	
Number of returns prepared/filed where taxpayer claimed:	
Earned income tax credit (EITC)	
Dependent care or household dependent credit	
Senior circuit breaker credit	
Rental deduction	
Number of taxpayers assisted with all other services except return preparation (notices, collections, hardship, payment agreements, appeals)	
Number of taxpayers assisted in languages other than English (list the languages)	
Total dollar value generated for taxpayers in MA refunds	
Total MA earned income tax credit (EITC) dollar value for Taxpayers served in MA refunds	
Number of new taxpayers to the clinic for this filing season	
Number of returning taxpayers from prior periods/years	
Total number of volunteers working during grant period	

COMMENTS/REMARKS:

## APPENDIX 2

### MA DOR VITA BUDGET

*OBJECTIVE: This form should accompany the year-end report and should include the actual year-end program expenditures of the grant funds. This will provide DOR with a consistent method of reporting from year to year.*

Name of VITA Site/Organization*: _____ Name of Contact Person/Grant Officer: _____ Grant Budget Period of Reporting: _____ FY Dates of Operation: _____ Report Date: _____	Actual Expenses
Salary/Benefits Costs (Clerical, Site Administration, Instructor, contractors, technical staff)	
Fringe Benefits	
Equipment/Office Supplies	
Training/Travel Reimbursement (Site Coordinator, Instructors, Volunteers- daily site operations)	
Other Operations Cost:	
Technology – (Computers and Printers, Telephone, internet)	
Software (program/systems used, Installation of Phone Lines for E-File and Tax Preparation)	
Advertising/ Marketing (website, social media, print, email, digital media for program publicity)	
Training Volunteer Service	
Interpreter Services	
Space/Facilities Rental (Includes Utilities, Insurance and Custodial Services)	
Admin Expenses (postage, food cost, etc.- provide details in section below)	
Other Costs (please provide a brief description below)	
Total Program Cost (Add All Lines):	

COMMENTS/REMARKS: