

November 25, 2015

Chabot Las-Positas Community College District  
6300 Village Parkway, Suite 100  
Dublin, CA 94568

Congratulations! I am pleased to inform you that Chabot Las-Positas Community College District, 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 \$6,000 for Tax Season 2016.

We are grateful for your commitment to VITA and Earn It! Keep It! Save It!. This year is especially challenging in terms of our ability to fund you, our VITA site partner, at the level you deserve and need. With reduced funds available, we have done our best to distribute the funds according to our assessment of your alignment with the criteria outlined in the application.

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 November 30, 2015:

- 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, 2015) 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](mailto:rli@uwba.org).**

It is our privilege to partner with your organization to maximize our impact on the 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.

Sincerely,

Vanessa Muñiz, Laura Freeze and Kelly Batson

**EarnIt!**  
**KeepIt!**  
**\$aveIt!**



**MEMORANDUM OF UNDERSTANDING**  
**between**  
**Chabot Las-Positas Community College District**  
**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 Chabot Las-Positas Community College District (Grantee). It is effective as of **September 1, 2015**. 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 sign the MOU electronically via DocuSign. If electronic signature is not possible, email signed MOU to [rli@uwba.org](mailto:rli@uwba.org) or send hard copy to United Way of the Bay Area | *Attention: Ray Li* | 1970 Broadway, Suite 400 | Oakland, CA 94612

**Funding Area: Earn It! Keep It! Save It! Cost Center 2137**

**Project Title: Volunteer Income Tax Assistance (VITA)**

**Grant Amount: \$6,000**

**VITA Site Name(s): Tri-Valley One-Stop, Pleasanton Library, and Las Positas College**

**Payment Schedule: 2 Installments - \$3,600 (60%) in January and \$2,400 (40%) in May**

**Grant Period: September 1, 2015 – May 31, 2016**

**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.
- UWBA will make every effort to issue payment in 2 installments per the schedule outlined above. Payments will be issued in the month noted above based on the availability of funds and whether the requirements listed below are met by the dates requested.
- In the event that UWBA cannot make the payment due to unforeseen circumstance, we will notify the Grantee and will revise the payment date on the agreement if necessary.

**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 Work (beginning on page 5 of this MOU). 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.

### **REPORTING REQUIREMENTS**

- Participation in an interim site visit as requested by UWBA.
- Submission of a final report no later than May 1, 2016. The report will be prepared using a template provided by UWBA.
- Late or incomplete submission of the report, 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 by **start date of the grant period. The certificate must be valid for the entire grant period.**

### **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 after attending Speakers' Training, c) being listed in all relevant campaign materials, and d) 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 (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.

**TERMINATION**

- Either UWBA or Grantee may terminate this agreement, in whole or in part, at any time and for any reason by giving the other party thirty (30) days' prior written notice of such termination. Further, either party may terminate this Agreement immediately in the event that: (i) the other assignment for the benefit of creditors or admits in writing its inability to pay debts as they mature; (ii) a trustee or receiver is appointed by any court with respect to the other or any substantial part of the other's assets; or (iii) in action is taken by or against the other under bankruptcy or insolvency laws or laws relating to the relief of debtors, including the Federal Bankruptcy Act.

**USA PATRIOT ACT CERTIFICATION OF COMPLIANCE**

I hereby certify on behalf of Chabot-Las Positas Community College Distr. **(PLEASE TYPE OR 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 November 30, 2015 and shall remain in effect until May 31, 2016 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, (3) any special conditions requested by UWBA are met.**

Authorized Signer for the Grantee:

\_\_\_\_\_  
**Signature**

Dist.Ex.Dir. of Economic Dev.

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Date**

Authorized Signer for UWBA:

\_\_\_\_\_  
**Kelly Batson**

**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. The certificate must specify that UWBA will be notified 30 days in advance of changes to coverage.

## Scope of Work: Earn It! Keep It! Save It! Tax Season 2016

### Before Tax Season:

- Attend monthly coordinator meetings, savings training, Regional Site Coordinator Conference, State EITC webinar and ACA webinar in order to prepare for the tax season
- Attend New Site Coordinator Training and TaxWise Administrator training (if applicable)
- Recruit all volunteers necessary for your site operations with support of the EKS coalition
- Submit the following required documents to the IRS:
  - Form 8633 – E-file Application, for new applicants, through IRS e-services
  - Form 13533 – Sponsorship Agreement
- Register and update your VITA Site online at [www.earnitkeepitsaveit.org](http://www.earnitkeepitsaveit.org) with Tax Season 2016 information

### During Tax Season:

- Participate on monthly site coordinator conference calls/meetings during the tax season (February – April)
- Ensure all volunteers are trained and certified and prepare returns only to their certification level
- Verify the identification of all volunteers and clients using proper photo ID
- Sign and retain all Form 13615 – Volunteer Agreements on site
- Submit Form 13206 – Volunteer Assistance Summary Report to the IRS on a monthly basis
- Update your VITA Site(s) listing online at [www.earnitkeepitsaveit.org](http://www.earnitkeepitsaveit.org) with Tax Season 2016 information
- Train your site volunteers on integration of the Savings Campaign and Form 8888 (split refund form)
- Encourage savings among all taxpayers and have at least 5% of taxpayers (with refund) successfully split their refund on form 8888
- Set up and use Preparer Use fields in TaxWise to collect client data as requested by UWBA
- Collect 1(one) client story and picture. Template with instructions will be provided by UWBA

### All VITA sites must adhere to the following Quality Site Requirements:

- Certification: Annually, prior to working at a VITA/TCE site, all volunteers must complete the Volunteer Standards of Conduct training and sign Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs*. To comply with this requirement, all volunteers must pass the Volunteer Standards of Conduct test with a score of 80% or higher.

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 or higher.

All site coordinators must complete Site Coordinator Training (Pub. 5088) annually.

- **Intake/Interview Process:** All sites must use Form 13614-C, *Intake/Interview & Quality Review Sheet*, for every return prepared by a VITA/TCE volunteer. IRS certified volunteer preparers are required to perform a correct and complete intake and interview when preparing returns. To ensure accuracy, this process must include an interview with the taxpayer using Form 13614-C.

All new volunteers who work as certified preparers, quality reviewers, instructors, and site coordinators are required to take training and pass a test on the Intake/Interview & Quality Review Process. Returning volunteers do not have to take the training course, but must pass the Intake/Interview & Quality Review test on Link and Learn or in the F6744 test booklet.

- **Quality Review Process:** All returns prepared by a volunteer preparer must be quality reviewed and discussed with the taxpayer before the taxpayer leaves the site. Reviews must be conducted by a designated reviewer or by peer review. Reviewers must be certified at a tax law level equal to or higher than the returns being reviewed. While preparers should always conduct an initial review of all returns they complete, the final quality review cannot be performed by the same volunteer who prepared the return.

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 it is true, correct, and complete to the best of their knowledge and belief.

- **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; available on the TaxWise Solution Center)
- **Volunteer Agreement:** All volunteers (site coordinators, preparers, quality reviewers, greeters, screeners, 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 also be certified, signed, and dated by the site coordinator, sponsoring partner, instructor, or IRS contact confirming the volunteer’s identity and verifying that the volunteer has completed the required Standards of Conduct training and signed the

Form 13615 before the volunteer can work at the site.

Form 13615, *Volunteer Standards of Conduct Agreement*, includes a section to capture information for tax professionals who would like to request Continuing Education (CE) credits for volunteering as a VITA/TCE instructor, quality reviewer, or tax preparer.

- **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.
- **Civil Rights (Title VI):** All VITA/TCE sites, including Military, must display a current version of Publication 4053 EN/SP, *Your Civil Rights are Protected* poster.
- **Site Identification Number:** It is critical that the correct Site Identification Number (SIDN) is included on ALL returns prepared by VITA/TCE sites.
- **Electronic Filing Identification Number:** The correct Electronic Filing Identification Number (EFIN) must be used on every return prepared.
- **Privacy, Confidentiality, and Civil Rights:** All guidelines discussed in the latest revision of Publication 4299, renamed *Privacy, Confidentiality and Civil Rights – A Public Trust*, must be followed. New recommendations for virtual return preparation include procedures for verifying taxpayer and site credentials prior to releasing private information to authorized parties. Volunteers must wear a name badge with their first name and (at a minimum) the first initial of their last name. Sites may use their own badge/holders, or request materials from their SPEC Relationship Manager.

Volunteers are required to request photo ID from every taxpayer, as well as verification of social security or tax identification numbers for everyone listed on the tax return. Documents from Social Security Administration containing truncated SSN's (number is X'ed out and only shows last 4 digits: XXX-XX-1234) can be accepted as verification of an SSN at the site coordinator's discretion. The coordinator may also require additional verification depending on the circumstances.

#### **After Tax Season:**

- Follow all required IRS procedures for closing of your VITA site(s)
- Submit Final Report about Tax Season 2016 to United Way of the Bay Area no later than May 1, 2016. Template will be provided by UWBA.
- Provide UWBA a list of your volunteers contact information on template provided by UWBA (name, email address, employer/organization) by April 1, 2016.
- Submit 1 (one) client story and picture by May 1, 2016
- Provide Preparer Use Summary Report to UWBA by May 1, 2016.