

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

2009

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

Administrative Expenses

5. Salaries/benefits (Clerical Staff Only)		
6. Supplies—For TCE Program		
7. Rent/utilities/custodial services—Prorated for TCE Programs		
8. Auditing		
9. Travel (Includes travel to monitor TCE Sites, meet with IRS SPEC Territory personnel, etc.)		
10. Development of program publicity		
11. Report processing		
12. Telephone installation (No 800 or WATTS Lines)		
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 (Exclude Orientation Meeting) (ADD lines 4 and 14, column (b))		
16. Estimated cost of Orientation Meeting		
17. Estimated cost of Electronic Filing		
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 for taxpayers 60+			
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*).
- Line 4.** Total lines 1-3 in the Numbers Column and the Cost Column.
- Line 5.** Enter the number of clerical 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.
- 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, meet with the IRS SPEC Territory Coordinator, travel to IRS SPEC Headquarters Office or the IRS SPEC Territory Office to attend an orientation meeting and/or training sessions.
- 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 report processing.
- Line 12.** Enter the estimated cost of installing temporary telephone lines at “telephone answering sites.”
- 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 incurred for attending the TCE orientation meeting. Provide lodging receipts, taxi receipts, air fare, meals and incidental expenses, gas receipts, etc.
- Line 17.** Cost for diskettes, paper, printer cartridges, toner, envelopes to mail Forms 8453, and anything else directly attributable to e-file expenses.
- 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+ for paper Federal returns, electronically filed Federal returns, and the total of paper Federal returns and electronically filed Federal returns.
- 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 Act Notice

Privacy 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. 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.