

Volunteer Income Tax Assistance Grant Program

Frequently Asked Questions

Category: Reporting Requirements

Updated 5/10/2011

- 1. We use a memorandum of understanding with our coalition members. Would they be considered a sub-recipient and would our organization be required to report under the new sub-grant reporting requirement?**

They are a sub-recipient, but reporting is determined by reviewing all the requirements for sub-award reporting -- the major one being the amount of the funds they are provided. If any of your coalition members receive \$25,000 in funds, primary recipients should review the requirements closely to determine whether reporting is required.

- 2. If I receive an award, what reports are required?**

Please refer to IRS.gov for specific reporting requirements. Information on reporting requirements can be found in the document titled *Guidelines for VITA Grant Reports* on the VITA Grants webpage.

- 3. Can I get an extension if I cannot file my quarterly report by the due date?**

No. IRS cannot grant an extension for reports submitted through the Payment Management System. Under unusual circumstances, grant recipients may request an extension of time to submit other required reports due to the Grant Program Office. The request must be submitted in writing to the Grant Program Office at least five business days prior to the due date of the report, and your organization must receive a written response confirming the extension before the due date. Failure to submit reports by the due date may result in ineligibility for subsequent year funding.

- 4. When is my first quarterly report due?**

If a recipient's Payment Management System account is established and funded before Dec. 31, the recipient must file the Federal Cash Transaction Report by Jan. 30 whether or not federal funds are withdrawn. If a recipient's PMS account is established and funded after Jan. 1, the first Federal Cash Transaction Report is due by April 30.

- 5. If I have not drawn down any funds and only have expenses, is a quarterly report required for Jan. 30?**

Yes, if your PMS account was established and funded on or before Dec. 31. A quarterly report is required to report all expenses from July 1 through Dec. 31.

- 6. Do I have to provide a copy of the federal cash transaction report after filing it electronically through the Payment Management System?**

No, once the report is submitted and certified print a copy for your records. It is not necessary to send one to the Grant Program Office.

7. What amount do I include on the Financial Status Report for Line 10(d), Total Federal Funds Authorized, if I am returning grant funds?

If your original award amount was revised through a modification (you returned funds or received additional funds), report the adjusted amount.

8. What information should be included in the year-end report?

The final report (sometimes referred to as year-end report) will include:

1. SF-PPR, Performance Progress Report
2. SF-PPR-A, PPR Performance Measures
3. SF-PPR-B, PPR Program Indicators
4. Narrative (and attachments as explained)
5. Budget Detail Explanation
6. Site Listing

9. As the primary grantee, must I report executive compensation in the Central Contractor Registration (CCR) system or the FFATA Sub-award Reporting System (FSRS)?

It depends. A decision tree is provided in Publication 4883, *Grant Programs Resource Guide*. Please follow the questions and answers to determine which system should be used.