# VITA Grant Reporting Requirements

Recipients are responsible for ensuring requests for information and/or documents are acted upon promptly and responded to by the requested date, and for ensuring all reports and required actions are timely and accurate throughout the period of performance and until closeout. This document summarizes the standard reporting requirements and required actions that apply to the Volunteer Income Tax Assistance (VITA) grant. Always follow your grant agreement, award notification, Publication 5247, and Publication 4883 for more award-specific instructions.

### Use this publication with:

- Publication 5247, Volunteer Income Tax Assistance (VITA) Terms and Conditions
- Publication 4883, Grant Programs Resource Guide for VITA and TCE
- Your award notification package and any grant analyst instructions specific to your award

| Item | Requirement / Description | Method | Frequency / Trigger | Due |
|---|---|---|---|---|
| **1** | **Award acceptance package** – Signed Form 13981; completed Form 13979-A; matching funds documentation; program plan, site, or key personnel updates (if applicable); Form 13533; and any other items identified in the award notification package. | Electronically to IRS as directed in award notice | Upon award notification | Within 20 calendar days of the award notice date |
| **2** | **Key personnel changes** – Notify IRS when key program personnel change and submit an updated Form 14335. | Email to assigned grant analyst | When action occurs | Within 10 business days of change |
| **3** | **Site listing / site changes** – Provide the planned site listing before filing season using Form 13978. If site information changes after award acceptance, provide an updated site listing. Include the final site listing with the final report package. | Email to assigned grant analyst | Before filing season / as changes occur / at closeout | December 1 Updated as needed Final site listing due with the final report |
| **4** | **Cash sub-awards of $1,000 or more** – Notify IRS of each cash sub-award. This also applies when multiple cash sub-awards cumulatively reach the reporting threshold. | Email to assigned grant analyst | When action occurs | Within 30 business days of sub-award |
| **5** | **Related party transactions** – Report all related party transactions involving grant funds or designated match and provide the organization/ entity name, an explanation of the transaction, and the relationship. | Email to assigned grant analyst | When action occurs | Within 30 days of transaction |

| Item | Requirement / Description | Method | Frequency / Trigger | Due |
|---|---|---|---|---|
| **6** | **Federal Financial Report (FFR)** – Quarterly report (Standard Form 425) filed in the Payment Management System (PMS). Reporting continues until all grant funds are withdrawn and reported. Once all funds are expended and the corresponding final FFR is completed, future quarterly reporting is not required. | Complete electronically in PMS | Quarterly once funds are deposited in PMS account | January 30<br>April 30<br>July 30<br>October 30 |
| **7** | **Matching funds documentation for release of funds** – Provide additional or revised documentation if the documentation submitted with award acceptance is incomplete or insufficient to support release of funds. | Email to assigned grant analyst | Upon award / as requested | By the due date specified by IRS (generally within 20 calendar days of award notice) |
| **8** | **Sub-award and executive compensation reporting –** Complete reporting for applicable sub-awards and executive compensation under 2 CFR Part 170, Appendix A. | Complete electronically at SAM.gov/fsrs | Upon sub-award of funds meeting reporting conditions | By the end of the month following the month in which the sub-award is made |
| **9** | **Unused funds notification –** Confirm whether all funds awarded will be used; if not, provide the amount that can be released. | Email to assigned grant analyst | Annually | June 30 |
| **10** | **Final report package –** Submit the final narrative, Form 13979, Form 13980, and final site listing (page 2 of Form 13980). The final report must reflect actual expenses and actual program results for the period of performance. | Email to assigned grant analyst | Annually at closeout | 120 days after end of period of performance (generally January 28) |
| **11** | **Final Federal Financial Report (FFR)** – Complete the final cumulative FFR in PMS for the full period of performance (October 1 through September 30). Select “Final” for report type. | Complete electronically in PMS | Annually at closeout | 120 days after end of period of performance (generally January 28) |

## Important reminders

- A late quarterly PMS report may result in a freeze on the PMS account until the report is filed.
- The final VITA report package and the final PMS FFR are separate closeout actions; both are required.
- If attachments exceed your email size limit, confirm receipt with your assigned grant analyst.
- Requests for extension apply only to items due to the Grant Program Office. Payment Management System and SAM.gov/fsrs deadlines cannot be extended by GPO.
- Funding may be frozen and/or awards may be suspended or terminated if required reports or documents are not submitted by the required due dates.

NATIONAL CENTER FOR MISSING & EXPLOITED CHILDREN®

**The Internal Revenue Service proudly partners with the National Center for Missing & Exploited Childen.**

Please scan this QR Code with your smart device to find missing childen near you.

Visit the National Center for Missing & Exploited Children webset or call (800) 843-5678 to help.