TCE Grant Reporting Requirements

Grant recipients are responsible for ensuring reports are timely and accurately filed throughout the grant period and until closeout of the grant. This document summarizes the standard reporting requirements and required actions that apply to the Tax Counseling for the Elderly (TCE) grant. Because TCE reporting differs from VITA, recipients should review this publication together with Publication 5245, Publication 4883, and the award notification package.

Use this publication with:

- Publication 5245, Tax Counseling for the Elderly (TCE) Terms and Conditions
- Publication 4883, Grant Programs Resource Guide for VITA and TCE
- Your TCE 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 9661; revised Form 8653; program/budget plan changes (if applicable); updated Form 14335 for key personnel changes (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 updated contact information, as applicable.	Email to assigned grant analyst	When action occurs	Within 10 business days of change
3	**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
4	**Related party transactions** – Report all related party transactions involving grant funds 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
5	**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

Item	Requirement / Description	Method	Frequency / Trigger	Due
6	**Semi-annual report package** – Required only if the TCE program is still operating after April 30. Submit Form 8654 and the preliminary/semi-annual narrative packag.	Email to assigned grant analyst	Semi-annual, when applicable	June 30
7	**Unused funds notification** – Confirm whether all funds awarded will be used; if not, provide the amount that can be released.	Complete electronically at SAM.gov/fsrs	Annually	June 30
8	**Final annual report package** – Submit Form 8654, the TCE Program Narrative, and the TCE Budget Narrative. If site operations cease on or before April 30, only the final annual package is required. If operations continue after April 30, the semi-annual package is also required.	Email to assigned grant analyst	Annually at closeout	120 days after completion of the program, or by January 28, whichever is earlier

Important reminders

- The TCE program does not have a cost-sharing or matching requirement.
- If site operations cease on or before April 30, the final annual report is generally the only narrative report package required.
- If site operations continue beyond April 30, the semi-annual package is due June 30 and the final annual package is due no later than January 28 or 120 days after completion, whichever is earlier.
- Recipients are responsible for confirming receipt of large email submissions when attachments may exceed local system limits.
- 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.
- 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.

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