



Tax Counseling for the Elderly (TCE) Program Terms and Conditions

Administrative and National Policy Requirements

The grant recipient agrees to operate a TCE program as proposed in conformity with the requirements of the following:

1. TCE Grant Program Terms and Conditions
2. Administrative and National Policy Requirements
3. **Form 8653**, *Tax Counseling for the Elderly Program Application Plan*
4. Proposed Program/Budget Plan;
5. **Publication 1101**, *Application Package and Guidelines for Managing a TCE Program*;
6. **Standard Form 424**, *Application for Federal Assistance*;
7. List of Assurances and Certifications;
8. Section 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978;
9. The applicable grant award administrative requirements in 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and other Federal regulations;
10. All additional applicable statutory requirements, including the whistleblower protections at 41 U.S.C. 4712 and rules governing allowable costs at 41 U.S.C. 4304 and 4310, and all additional applicable requirements in OMB Circulars, Department of the Treasury Circulars and Federal Management Circulars;
11. The common rule on non-procurement debarment and suspension, adopted by the Department of the Treasury (31 CFR Part 19);
12. The common rule on government-wide requirements for Drug-Free Workplace (Grants), adopted by the Department of the Treasury (31 CFR Part 20);
13. All sub-award and executive compensation reporting, system for award management and universal identifier requirements for grant award recipients and organizations receiving sub-awards set forth as items I and II in the Terms and Conditions Addendum to this Grant Agreement;
14. The Trafficking Victims Protection Act of 2000, as amended at 22 U.S.C. 7104, which prohibits grant award recipients and sub-recipients from engaging in severe forms of trafficking in persons during the period of time that the award is in effect, procuring a commercial sex act during the period of time that the award is in effect, using forced labor in the performance of the award or sub-awards under the award, or directly supporting or advancing trafficking in persons, as set forth as item III in the Terms and Conditions Addendum to this Cooperative Agreement; and
15. All recipient integrity and performance reporting in the Federal Awardee Performance and Integrity Information System (FAPIIS) required of recipients that have federal contract, grant, and cooperative agreement awards with a cumulative total value greater than \$10 million, as set forth as item IV in the Terms and Conditions Addendum to this Cooperative Agreement.

Grant Program Terms and Conditions

These special terms and conditions neither restate all the provisions of the applicable statutes and regulations, nor represent an exhaustive listing of all requirements applicable to this award. Rather, they are emphasized by inclusion here because they represent areas where issues were identified in the past.

1. The grant recipient's signature on **Form 9661**, *Cooperative Agreement*, signifies the agreement to all terms and conditions.
2. The grant recipient is obligated to provide management and technical direction for their program and adhere to the provisions established by this agreement.
3. The grant recipient and any sub-recipient organizations must adopt and practice a non-discriminatory policy and practice a policy that meets all federal grant requirements.
4. Revisions to the **Form 8653**, *Tax Counseling for the Elderly Program Application Plan*, and the Program and Budget Plans must be submitted within twenty (20) calendar days from notification of award to the IRS Grant Program Office electronically and approved by IRS prior to funding being released. In addition, **Form 9661**, *Cooperative Agreement* and **Form 13533**, *VITA/TCE Partner Sponsor Agreement* are also due within 20 calendar days from notification of award as well. Subsequent changes to the budget between object class categories may be made without pre-approval when the change is 10% or less of the total award. Approval of changes greater than 10% must be requested in advance electronically and approved before the change may be made. The maximum award amount does not change.
5. The grant recipient must notify IRS within ten (10) business days when changes in key personnel involved in the program occur. IRS will research the Excluded Parties List System to ensure they are not debarred, suspended, or otherwise excluded from or ineligible for a federal award. You may check this yourself before hiring or designating a change by searching the exclusion records from the Excluded Parties List System at www.sam.gov.
6. The grant recipient must utilize the **Payment Management Services**, Health and Human Services, for withdrawal and reporting of fund expenditures. Advance funds may only be withdrawn for expenditures that will be incurred within three (3) business days of the receipt of the funds. Reimbursement funds may be withdrawn at anytime for allowable, allocable, and necessary expenditures already incurred. It is the responsibility of the grant recipient to notify both the Grant Program Office and HHS with changes in the contact information or banking information for the PMS System.
7. Timely responses and reporting is required as explained in the Grant Reporting Requirements. The submission of all requested information, as well as timely and accurate reports, is required for future consideration for subsequent year grants. Extensions for providing the requested information and filing the reports will only be granted in unusual circumstances and only for information or reports due to the Grant Program Office. Recipients may request an extension but it must be submitted in writing at least five (5) business days prior to the due date and the grantee must receive written response confirming the extension before the due date. The Grant Program Office cannot grant extensions for the Payment Management System or sub-award reporting.
8. Financial systems must provide for the identification of the source of and application of funds for the TCE Program. Grant recipients must maintain documentation of TCE expenditures for a minimum period of three (3) years from the end of the program.

9. Federal funds may not be used to pay individuals for the preparation of returns, quality review and/or screening taxpayers. Funds may be used for individuals providing technical support, clerical support, and administrative support for the TCE program and grant recipients must document their time accordingly to ensure they are paid for their support.
10. At this time, Federal law prohibits the IRS and all recipients of TCE funds from providing grant funds to the Association of Community Organizations for Reform Now (ACORN) or any of its affiliates, subsidiaries, allied organizations, or successors as subgrantees, subcontractors, or other sub recipients. This prohibition may be lifted by next fiscal year. Contact the Grant Program for up to date information about this prohibition.
11. The grant recipient must notify the Grant Program Office of any cash sub-awards of \$1,000 or more. Notification must be within 30 days of the sub-award and include the entity name, DUNS number, and amount of award. Recipients are not required to report non-cash sub-awards to the Grant Program Office, such as when the grantee purchases supplies for the entity. Sub-awards involving both cash and non-cash only need to be reported if the cash award is \$1,000 or greater.
12. The grant recipient must follow IRS conflict of interest policies for federal awards and must immediately disclose in writing any potential conflict of interest to the Grant Program Office. The grant recipient must require each sub-recipient to follow IRS conflict of interest policies for federal awards and must require each sub-recipient to immediately disclose in writing any potential conflict of interest to the grant recipient. IRS conflict of interest policies are as follows:
 - a. The grant recipient and all sub-recipients must maintain written standards of conduct covering conflicts of interest and governing the performance of its employees, officers, and agents engaged in the selection, award, and administration of sub-awards and contracts as required in 2 CFR 200.318. No employee, officer, or agent of the grant recipient or any sub-recipient may participate in the selection, award, or administration of a sub-award or contract supported by a federal award if he or she has a real or apparent conflict of interest. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, and agents.
 - b. If the grant recipient or sub-recipient has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the grant recipient or sub-recipient must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the grant recipient or sub-recipient is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.
13. The grant recipient must timely disclose in writing to the Grant Program Office any violation of federal criminal law involving fraud, bribery, or gratuity violations that may potentially affect the award. Failure to make required disclosures can result in a number of actions, including withholding of payments, disallowance, and suspension/debarment from future awards. The grant recipient must require each sub-recipient to certify that the sub-recipient has not violated any federal criminal law involving fraud, bribery, or gratuity violations that may potentially affect the award or disclose in writing to the grant recipient any violation of federal criminal law involving fraud, bribery, or gratuity violations that may potentially affect the award. The grant recipient must also include in the award documents for all sub-awards a requirement that the sub-recipient timely disclose in writing to the grant recipient any violation of federal criminal law involving fraud, bribery, or gratuity violations that may potentially affect the award.

14. All contracts made by the grant recipient under the federal award must contain all applicable provisions listed in Appendix II to 2 CFR Part 200.
15. The grant recipient and any sub-recipient organizations must utilize [Form 13614-C](#), *Intake/ Interview & Quality Review Sheet* at sites or activities where federal returns are prepared. The grant recipient and any sub-recipient organizations must adhere to all Quality Site Requirements as explained in the [Publication 1084](#), *IRS Volunteer Site Coordinator Handbook*.
16. The grant recipient agrees to remain tax compliant (file all required federal returns and information reporting documents and pay all federal taxes) during the period of this grant. Any finding or allegation of tax noncompliance may result in the immediate termination of the grant and/or impact eligibility for future funding.
17. It is the intention that all grant recipient organizations electronically file all eligible returns. It is a goal for the TCE program that grant recipients electronically file at least sixty five percent of all returns are for taxpayers aged 60+. Organizations not meeting this goal may impact their consideration during the subsequent year grant application period.
18. The grant recipient must have a valid Dun & Bradstreet Data Universal Numbering System (DUNS) number and maintain current registration through the System for Award Management (SAM) at www.sam.gov throughout the entire grant award cycle.
19. IRS may terminate this agreement for reasons of default or failure of the grant recipient to perform their obligations under this agreement, as well as for malfeasance, illegal conduct, and/or management practices by the grant recipient that jeopardize the ethical operations and implementation of this agreement. In any of the above cases, IRS will notify the grant recipient in writing of its intent to terminate the agreement and the causes for such a decision.
20. Taxpayers utilizing volunteer program services provide Personally Identifiable Information (PII) to the volunteers, such as names, addresses, Social Security Numbers, birth dates, and bank account information. Therefore, partners and volunteers must keep the information confidential and protect it from unauthorized individuals and misuse. Grant recipients and any sub-recipient organizations must adhere to the requirements for protecting PII data as explained in [Publication 4299](#), *Privacy, Confidentiality, and Civil Rights - A Public Trust*.
21. The Buy American Act, 41 U.S.C. 8301-8303, includes a requirement that all un-manufactured articles, materials, and supplies purchased using grant funds be mined or produced in the United States and that all manufactured articles, materials, and supplies purchased using grant funds be manufactured in the United States substantially all from articles, materials, or supplies mined, produced, or manufactured in the United States. A conviction for violating the Buy American Act causes debarment from federal grants and contracts. The requirement to Buy American does not apply to information technology that is a commercial item, products for which the expected value of the procurement is \$3,500 or less, products for use outside the United States, foreign products when domestic products are unavailable or are of unacceptable quality, or foreign products excepted by certain trade agreements. The IRS may waive the requirement to Buy American if its application would be inconsistent with the public interest or the cost would be unreasonable.
22. The grant recipient agrees to comply with the requirements included in the terms and conditions.
23. GRANT REPORTING REQUIREMENTS – The grant recipient is responsible for ensuring reports are timely and accurately filed throughout the grant period and until close out of the grant. The following reports and reporting dates apply to the TCE Grant.

Item	Description	Method	Period	Due Date
1	Grant Notification – In order to establish and fund the grant certain actions must be completed in a timely manner. The grant notification package provides a list of items that must be completed and returned.	Due to IRS	Annually upon notification of grant award	Within 20 calendar days of grant notification
2	Key Personnel Changes – Notify your assigned grant officer when key program personnel change.	Due to IRS – TCE Grant Program Office	Throughout grant period	Within 10 business days of change
3	<i>Federal Financial Report (FFR) Cash Transaction Report (Standard Form 425)</i> . This report is used for reporting quarterly and final period financial information. Quarterly reports are due within 30 days of end of the quarter. Once all funds are expended and the corresponding FFR completed, future quarterly reporting is not required.	<ul style="list-style-type: none"> File electronically through the DPM Fax copy to DPM 	Quarterly once funds are deposited in PMS account	January 30 April 30 July 30 October 30
4	Volunteer Site Information Sheet – List of all sites opened or planned to open under the grant. Notify the Territory Office if there are any changes made to this list during the filing season.	Due to IRS – SPEC Territory Office; Report on Form 13715	At beginning of filing season and when changes are made throughout the filing season	January 15 Ongoing
5	All volunteers must agree to the established standards of conduct and sign prior to assisting at the TCE site. Form 13615, Volunteer Standards of Conduct Agreement	Accurately transfer all required data to Form 13206, Volunteer Assistance Summary Report (see next item). Form 13615 no longer needs to be maintained at site.	Filing Season	Prior to providing assistance at TCE Site
6	Volunteer Assistance Summary – All partners/site coordinators must provide a list of all volunteers working at a TCE site, the dates the volunteers received certification and their level of training.	Due to IRS – SPEC Territory Office; Report on Form 13206	Filing Season	February 3 (Initial Report) and Ongoing on the 3rd business day after end of each month
7	Sub-award Reporting – Applicability includes consideration of award amount, whether your organization sub-awards, and existing reporting of executive compensation. See 2 CFR Part 170, Appendix A for full information.	File electronically at www.fsr.gov and www.sam.gov	Upon sub award of funds meeting described conditions	By the end of the month following the month during which you make the Sub-award
8	Form 8654, Tax Counseling for the Elderly Program Semi-Annual/Annual Program Report – Preliminary Report & Narrative (Due ONLY if program is in operation after April 30th; otherwise see Number 9 below)	Due to IRS – TCE Grant Program Office	10/01– 5/31	June 30
9	Unused Funds Notification – Provide IRS with confirmation that all funds awarded will be utilized; if not, provide amount that can be released.	Due to IRS – TCE Grant Program Office	Annually	June 30
10	Form 8654, Tax Counseling for the Elderly Program Semi-Annual/Annual Program Report – Final Narrative. This is the final report and covers the entire grant period (10/01 – end of program). It is due 90 days after completion of your program.	Due to IRS – TCE Grant Program Office	10/01– end of program	90 days after grant period ends

Terms and Conditions Addendum

NOTE: The System for Award Management (SAM) has replaced the Central Contractor Registration (CCR) system. All requirements set forth below regarding CCR should be performed in SAM at www.sam.gov.

I. Reporting Sub-awards and Executive Compensation.

- a. Reporting of first-tier subawards.
 1. Applicability. Unless you are exempt as provided in paragraph d. of this award term, you must report each action that obligates \$25,000 or more in Federal funds that does not include Recovery funds (as defined in section 1512(a)(2) of the American Recovery and Reinvestment Act of 2009, Pub. L. 111-5) for a sub-award to an entity (see definitions in paragraph e. of this award term).
 2. Where and when to report.
 - i. You must report each obligating action described in paragraph a.1. of this award term to <https://www.fsrs.gov>.
 - ii. For sub-award information, report no later than the end of the month following the month in which the obligation was made. (For example, if the obligation was made on November 7, 2010, the obligation must be reported by no later than December 31, 2010.)
 3. What to report. You must report the information about each obligating action that the submission instructions posted at <https://www.fsrs.gov> specify.
- b. Reporting Total Compensation of Recipient Executives.
 1. Applicability and what to report. You must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year, if--
 - i. the total Federal funding authorized to date under this award is \$25,000 or more;
 - ii. in the preceding fiscal year, you received--
 - A. (A) 80 percent or more of your annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and sub-awards); and
 - B. (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and sub-awards); and
 - iii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <https://www.sec.gov/answers/excomp.htm>.)
 2. Where and when to report. You must report executive total compensation described in paragraph b.1. of this award term:
 - i. As part of your registration profile at <https://www.sam.gov>.
 - ii. By the end of the month following the month in which this award is made, and annually thereafter.

c. Reporting of Total Compensation of Sub-recipient Executives.

1. Applicability and what to report. Unless you are exempt as provided in paragraph d. of this award term, for each first-tier sub-recipient under this award, you shall report the names and total compensation of each of the sub-recipient's five most highly compensated executives for the sub-recipient's preceding completed fiscal year, if--
 - i. in the sub-recipient's preceding fiscal year, the sub-recipient received--
 - A. 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and sub-awards); and
 - B. \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and sub-awards); and
 - ii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <https://www.sec.gov/answers/execomp.htm>.)
2. Where and when to report. You must report sub-recipient executive total compensation described in paragraph c.1. of this award term:
 - i. To the recipient.
 - ii. By the end of the month following the month during which you make the sub-award. For example, if a sub-award is obligated on any date during the month of October of a given year (i.e., between October 1 and 31), you must report any required compensation information of the sub-recipient by November 30 of that year.

d. Exemptions

If the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report:

- i. Sub-awards, and
- ii. The total compensation of the five most highly compensated executives of any sub-recipient.

e. Definitions. For purposes of this award term:

1. Entity means all of the following, as defined in 2 CFR part 25:
 - i. A Governmental organization, which is a State, local government, or Indian tribe;
 - ii. A foreign public entity;
 - iii. A domestic or foreign nonprofit organization;
 - iv. A domestic or foreign for-profit organization;
 - v. A Federal agency, but only as a sub-recipient under an award or sub-award to a non-Federal entity.
2. Executive means officers, managing partners, or any other employees in management positions.

3. Sub-award:
 - i. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible sub-recipient.
 - ii. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see Sec. __ .210 of the attachment to OMB Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations”).
 - iii. A sub-award may be provided through any legal agreement, including an agreement that you or a sub-recipient considers a contract.
4. Sub-recipient means an entity that:
 - i. Receives a sub-award from you (the recipient) under this award; and
 - ii. Is accountable to you for the use of the Federal funds provided by the sub-award.
5. Total compensation means the cash and non-cash dollar value earned by the executive during the recipient’s or sub-recipient’s preceding fiscal year and includes the following (for more information see 17 CFR 229.402(c)(2)):
 - i. Salary and bonus.
 - ii. Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.
 - iii. Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
 - iv. Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
 - v. Above-market earnings on deferred compensation which is not tax-qualified.
 - vi. Other compensation, if the aggregate value of all such other compensation (e.g. severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds \$10,000.

II. System for Award Management and Universal Identifier Requirements

a. Requirement for System for Award Management:

Unless you are exempted from this requirement under 2 CFR 25.110, you as the recipient must maintain the currency of your information in the SAM until you submit the final financial report required under this award or receive the final payment, whichever is later. This requires that you review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term.

b. Requirement for Unique Entity Identifier:

If you are authorized to make sub-awards under this award, you:

1. Must notify potential sub-recipients that no entity (see definition in paragraph C of this award term) may receive a sub-award from you unless the entity has provided its unique entity identifier to you.
2. May not make a sub-award to an entity unless the entity has provided its unique entity identifier to you.

c. Definitions

For purposes of this award term:

1. System for Award Management (SAM) means the Federal repository into which an entity must provide information required for the conduct of business as a recipient. Additional information about registration procedures may be found at the SAM Internet site (currently at <https://www.sam.gov>).
2. Unique entity identifier means the identifier required for SAM registration to uniquely identify business entities.
3. Entity, as it is used in this award term, means all of the following, as defined at 2 CFR part 25, subpart C:
 - i. A Governmental organization, which is a State, local government, or Indian Tribe;
 - ii. A foreign public entity;
 - iii. A domestic or foreign nonprofit organization;
 - iv. A domestic or foreign for-profit organization; and
 - v. A Federal agency, but only as a sub-recipient under an award or sub-award to a non-Federal entity.
4. Sub-award:
 - i. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible sub-recipient.
 - ii. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see 2 CFR 200.330).
 - iii. A sub-award may be provided through any legal agreement, including an agreement that you consider a contract.
5. Sub-recipient means an entity that:
 - i. Receives a sub-award from you under this award; and
 - ii. Is accountable to you for the use of the Federal funds provided by the sub-award.

III. Trafficking in Persons

- a. Provisions applicable to a recipient that is a private entity. You as the recipient, your employees, sub-recipients under this award, and sub-recipients' employees may not--
 - i. Engage in severe forms of trafficking in persons during the period of time that the award is in effect;
 - ii. Procure a commercial sex act during the period of time that the award is in effect;
 - or iii. Use forced labor in the performance of the award or subawards under the award.
1. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if you or a sub-recipient that is a private entity --

- i. Is determined to have violated a prohibition in paragraph a.1 of this award term; or
 - ii. Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph a.1 of this award term through conduct that is either--
 - A. Associated with performance under this award; or
 - B. Imputed to you or the sub-recipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Non-procurement)," as implemented by the Department of Treasury at 31 CFR part 19.
- b. Provision applicable to a recipient other than a private entity. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if a sub-recipient that is a private entity--
1. Is determined to have violated an applicable prohibition in paragraph a.1 of this award term; or
 2. Has an employee who is determined by the agency official authorized to terminate the award to have violated an applicable prohibition in paragraph a.1 of this award term through conduct that is either--
 - i. Associated with performance under this award; or
 - ii. Imputed to the sub-recipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement)," as implemented by the Department of Treasury at 31 CFR part 19.
- c. Provisions applicable to any recipient.
1. You must inform us immediately of any information you receive from any source alleging a violation of a prohibition in paragraph a.1 of this award term.
 2. Our right to terminate unilaterally that is described in paragraph a.2 or b of this section:
 - i. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. 7104(g)), and
 - ii. Is in that are available to us under this award.
 3. You must include the requirements of paragraph a.1 of this award term in any sub-award you make to a private entity.
- d. Definitions. For purposes of this award term:
1. "Employee" means either:
 - i. An individual employed by you or a sub-recipient who is engaged in the performance of the project or program under this award; or
 - ii. Another person engaged in the performance of the project or program under this award and not compensated by you including, but not limited to, a volunteer or
 - iii. individual whose services are contributed by a third party as an in-kind contribution toward cost sharing or matching requirements.

2. “Forced labor” means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.
3. “Private entity”:
 - i. Means any entity other than a State, local government, Indian tribe, or foreign public entity, as those terms are defined in 2 CFR 175.25.
 - ii. Includes:
 - A. A nonprofit organization, including any nonprofit institution of higher education, hospital, or tribal organization other than one included in the definition of Indian tribe at 2 CFR 175.25(b).
 - B. A for-profit organization.
4. “Severe forms of trafficking in persons,” “commercial sex act,” and “coercion” have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102).

IV. Reporting of Matters Related to Recipient Integrity and Performance

1. General Reporting Requirement

If the total value of your currently active grants, cooperative agreements, and procurement contracts from all Federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of this Federal award, then you as the recipient during that period of time must maintain the currency of information reported to the System for Award Management (SAM) that is made available in the designated integrity and performance system (currently the Federal Awardee Performance and Integrity Information System (FAPIIS)) about civil, criminal, or administrative proceedings described in paragraph 2 of this award term and condition. This is a statutory requirement under section 872 of Public Law 110-417, as amended (41 U.S.C. 2313). As required by section 3010 of Public Law 111-212, all information posted in the designated integrity and performance system on or after April 15, 2011, except past performance reviews required for Federal procurement contracts, will be publicly available.

2. Proceedings About Which You Must Report

Submit the information required about each proceeding that:

- a. Is in connection with the award or performance of a grant, cooperative agreement, or procurement contract from the Federal Government;
- b. Reached its final disposition during the most recent five year period; and
- c. Is one of the following:
 1. A criminal proceeding that resulted in a conviction, as defined in paragraph 5 of this award term and condition;
 2. A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of \$5,000 or more;
 3. An administrative proceeding, as defined in paragraph 5. of this award term and condition, that resulted in a finding of fault and liability and your payment of either a monetary fine or penalty of \$5,000 or more or reimbursement, restitution, or damages in excess of \$100,000; or

4. Any other criminal, civil, or administrative proceeding if:
 - i. It could have led to an outcome described in paragraph 2.c.(1), (2), or (3) of this award term and condition;
 - ii. It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on your part; and
 - iii. The requirement in this award term and condition to disclose information about the proceeding does not conflict with applicable laws and regulations.

3. Reporting Procedures

Enter in the SAM Entity Management area the information that SAM requires about each proceeding described in paragraph 2 of this award term and condition. You do not need to submit the information a second time under assistance awards that you received if you already provided the information through SAM because you were required to do so under Federal procurement contracts that you were awarded.

4. Reporting Frequency

During any period of time when you are subject to the requirement in paragraph 1 of this award term and condition, you must report proceedings information through SAM for the most recent five year period, either to report new information about any proceeding(s) that you have not reported previously or affirm that there is no new information to report. Recipients that have Federal contract, grant, and cooperative agreement awards with a cumulative total value greater than \$10,000,000 must disclose semiannually any information about the criminal, civil, and administrative proceedings.

5. Definitions

For purposes of this award term and condition:

- a. Administrative proceeding means a non-judicial process that is adjudicatory in nature in order to make a determination of fault or liability (e.g., Securities and Exchange Commission Administrative proceedings, Civilian Board of Contract Appeals proceedings, and Armed Services Board of Contract Appeals proceedings). This includes proceedings at the Federal and State level but only in connection with performance of a Federal contract or grant. It does not include audits, site visits, corrective plans, or inspection of deliverables.
- b. Conviction, for purposes of this award term and condition, means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of nolo contendere.
- c. Total value of currently active grants, cooperative agreements, and procurement contracts includes—
 1. Only the Federal share of the funding under any Federal award with a recipient cost share or match; and
 2. The value of all expected funding increments under a Federal award and options, even if not yet exercised.