

Civil Rights 101 for Grant Recipients

- Programs and activities that receive federal financial assistance from Treasury are prohibited from discriminating based on race, color, national origin, sex, disability, age, and reprisal for previous civil rights activities.

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Applicable Laws and Authority

- Title VI of the Civil Rights Act of 1964, 42 U.S.C. §2000d-2000d7
- Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. §794
- Age Discrimination Act of 1975, 42 U.S.C. §6101
- Title IX of the Education Amendments Act of 1972, 20 U.S.C. §1681

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Scope for Recipient Activities

- The prohibition against discrimination may cover more than the financed program of the recipient. Other activities of the recipient may be covered by civil rights laws. If one portion of a recipient's program receives federal financial assistance, all the operations of the entity must comply.
- The scope will depend on the operational purposes of the entity, purpose of the funds, and the structure of the entity.

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What Are We Looking For?

- Notice of Civil Rights Policies
- Building accessibility
- Accommodations for persons with sensory loss
- Communication with limited English proficient persons

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Notice of Civil Rights Policies

- Visible placement of poster in English & Spanish
 - Dissemination of non-discrimination policies: brochures, website, ads, etc.
 - Policies or practices that restrict services based on age?
 - Complaint procedures
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Building Accessibility

- Convenient location, public transportation?
- Parking, curb cuts
- Signage for accessible entrance
- Accessible route from parking
- Door ease, heavy or hard to open?
- If 1+ floors, are there elevators?

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Building Accessibility cont.

- Are all programs accessible to persons with disabilities?
- Restrooms
- Navigability
- Seating
- Telephone
- Emergency evacuation instructions

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Accommodations For Persons With Sensory Loss

- Sign language interpretation or TDD/TTY
- Braille or audio description
- Large print with high contrast

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Communication With Limited English Proficient (LEP) Persons

- How do you assess language assistance?
- How do you serve LEP persons: staff, language line, products?
- How do you inform LEP persons that language assistance is offered at no cost to them?
- Discourage use of friends & family to interpret

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For problems or questions, call our
office:

Internal Revenue Service
EDI Operations—Civil Rights Division
1111 Constitution Ave. NW
Washington, DC 20224-0001
202-927-0180

Payment Management System Quarterly Reporting **Script**

Hello, my name is Shelia Barnes, Senior Tax Analyst with the Grant Program Office and I serve as the liaison between our office and the Division of Payment Management.

As a recipient of grant funds, you are required to submit financial reports through the Payment Management System. Today I will discuss the Federal Cash Transaction Report. This report is required to be filed on a quarterly basis within 30 days after the end of the quarter.

- For the quarter ending March 31, the report must be filed by April 30
- For the quarter ending June 30, the report must be filed by July 30; and
- For the quarter ending September 30, the report must be filed by October 30

If your Payment Management System account was established after January 1, your first Federal Cash Transaction Report is due on or before April 30th. If your PMS account has not been established and funded, we anticipate all accounts will be established and funded before March 31st. However; your account will not be funded if you have not provided all required documentation to your Grant Officer. The information I just covered can be found in our Publication 4883, Grant Programs Resource Guide on page 12 through 15.

Each recipient is responsible for ensuring reports are filed timely and accurately throughout the grant period and until close out of grant. The Grant Program Office cannot grant extensions for Payment Management System reports. Failure to timely submit your financial reports through PMS will result in your funds being frozen and will have a negative impact on future grant opportunities.

The Division of Payment Management offers a wealth of information to recipient organizations to assist in understanding and utilizing their Payment Management System. Please make sure that the individuals needing access to request funds, prepare, submit and certify reports understand their responsibilities.

I want to encourage you to utilize the resources available to you through the Payment Management System website; such as the "Help" feature. This feature contains a glossary; password reset information, useful tips and links, and FAQ's.

They also provide Webinar Training Sessions for recipients. The training sessions feature training on system access, completing a payment request, performing account inquiries, requesting reports and step-by-step guidance on completing the Federal Cash Transaction Report.

Information concerning the features I discussed can be found on the Division of Payment Management website at www.dpm.psc.gov.

If you have specific questions regarding funding for your organization, please contact your Grant Officer. Otherwise, I will be happy to answer any general questions at this time.

VITA Grant Year End Narrative

The Year End Report for the VITA Grant currently includes a FFR Financial Status Report, Performance Progress Reports (Per's) (which consist of the PPR, PPR-A, and the PPR-B), a final budget, site listing, and a Year End Narrative. The narrative is a part of the requirements for the PPR, which acts as a coversheet for the Year End Report.

In an effort to focus on the essential aspects of your project that directly relate to meeting the grant program objectives, the **Year End Narrative requirements are being revised**. For your reference, VITA Grant objectives are on page 1 of the Publication 4671 (2012 Program Overview and Application Package) and page 4 of the Publication 4883 (Grant Programs Resource Guide). The **new narrative requirements will focus on:**

- Ability to reach your targeted goals to serve the underserved populations identified in your program plan;
- Increasing e-filed returns;
- Advancing the quality of site operations;
- Increasing return accuracy; and
- Enhancing volunteer training.

The Year End Site Listing, which was previously included in the narrative requirements, is now a separate document. It will be included in the PPR required documents. It will still consist of the site name, EFIN, SIDN and population served at the location.

Please disregard the narrative requirements published in the 2012 Publication 4671 on page 54 and expect to receive the new narrative requirements by email within a week. After receiving the new requirements, please direct all questions to your Grant Officer.

For your information, Publication 4883 is currently being updated to reflect the new requirements for the Year End Narrative. Your Grant Officer will notify you when the revised document is available on IRS.gov.

The requirements for the PPR-A, PPR-B and final budget did not change. Detailed instructions are currently located in the Grant Program Resource Guide (Publication 4883), which is available on the VITA Grant webpage located on www.irs.gov.

Q&A Session from Conference Call on February 22, 2012

Following is a summary of questions asked during the conference calls hosted by the Grant Program Office on February 22, 2012. They are arranged by topic.

Civil Rights

1. Please restate the email address for the civil rights office.

The address is eeo.external.civil.rights@irs.gov

2. How should we respond to a person who speaks a different language than the audience we are prepared to serve?

You are not expected to provide language documents or service in every language imaginable. We anticipate that you are going to research the demographics in your area and then be prepared to support your demographic with translators or other types of materials. If they speak a different language than what you have prepared for then refer them to an IRS Taxpayer Assistance Center. They have other options for providing service that is not available to a VITA site.

3. Is there a reason why this information is not presented before season or at the time of award because some of these things would be impossible to try to implement in the middle of the season?

Our department is going to want to work more closely with SPEC so that we can get this information to you during the application process so that you are aware of it at that time. Know that when we go out and do our visits we are not trying to catch you in non-compliance. We are looking to assist you.

4. If you find instances where a space does not comply with all requirements during your reviews, how are you going to respond?

We take that into consideration. Many of you are in borrowed spaces and we understand the limitations.

5. Could you explain what your plans are for doing site visits or reviews?

We do visits every year to VITA and TCE grant recipients. We consider several factors in determining where we will visit. For instance, we look at first time grant recipients and time since last visit. We call the site coordinator to set up a time. We usually spend an hour or less with the coordinator. We are looking for you to walk us through the facility and to discuss how civil rights are addressed in the site. We will look at the outside of the facility on our own.

6. How many visits do you make a year?

It varies. Last year we made 117 visits. This year we are going to make significantly less than that with just over 60 planned.

7. Do you have a list of items that you look for on your visits?

Yes, we have a checklist that we use and I will share that with SPEC and have them share it with you. (Note: The information will be included in the Publications 4671 and 1101 during the next revision. It is also included at the end of this document.)

8. Is there a phone number available so that we can call you just in case we ran into something that we could not handle?

The phone number for the Civil Rights Division is 202-927-0180.

9. I understand that IRS has language assistance for taxpayers. Do we call the Taxpayer Assistance Center?

No, but you can refer the taxpayer to the closest Taxpayer Assistance Center. Only an IRS employee at a Taxpayer Assistance Center can use the over the phone interpreter language line. (Note: SPEC is testing its use at a few sites this year.)

10. We have 18 sites but three of them do not have total handicap access. Is that an issue if we have another location in the same area that is handicap accessible?

The civil rights division of IRS would understand the limitations when we make our visits. It only becomes a potential issue when a taxpayer visits a site and they do not like the fact that they have to get on a subway to get to another site that is handicap accessible and are unhappy enough to file a complaint because of it.

11. On our flyers that we use to promote our sites, we have the wheelchair icon for those sites that are handicap accessible. Is that agreeable?

Absolutely, any information that you share concerning accessibility to let the taxpayers know in advance is better.

12. When somebody speaking a different language than we are prepared for comes in, is it reasonable to ask them to schedule an appointment at a later time so that we can provide them with an interpreter instead of referring them to a Taxpayer Assistance Center.

Absolutely.

13. We provide our taxpayers with an envelope for their return and other information that includes the civil rights information. Is the poster required as well?

Yes. The poster should be displayed in the waiting room.

14. When serving people with mental disabilities, how do you handle a situation when someone is unable to complete their forms?

Do the best you can. Usually the tone of voice matters. Talk to him in a calm soothing tone and if still unable to obtain the needed information, refer them to an IRS Taxpayer Assistance Center.

15. For the non-writing population, what is your suggestion for signing the Form 8879?

Try to place a writing instrument in their hand and assist them to place an X.

16. We are at a YMCA and sex offenders are not allowed in the building. How do we handle that because it is not our intent to discriminate?

This is not a civil rights issue. Laws restrict sex offender access to some locations. You have to abide by them. If a person complains about the policy then have them contact us. We would investigate it, but there would not be any findings.

17. In your reviews, how do you value the program as a whole versus a site by site analysis?

We genuinely go out to look at what you have and see if there is an opportunity for us to provide you with assistance.

18. What is considered reasonable accommodations for hearing impaired? We had a few where we passed notes back and forth; but I received a call where a woman wanted us to hire an interpreter. Are we required to do that?

No, you are not required to hire an interpreter. Your accommodation of passing notes back and forth was reasonable for the situation described. There is no short answer for providing reasonable accommodations. It is analyzed on a case-by-case basis.

19. Can I get some information on the deaf VITA program?

Contact your SPEC representative. There is policy guidance that the SPEC office is sending out to its partners regarding reasonable accommodations.

20. You mentioned including language on our publicity and marketing materials. Can you provide examples of the language that might be used?

The following are examples of appropriate Civil Rights language for inclusion on VITA/TCE marketing/publicity materials from our presenter.

The [VITA/TCE program name] is a program that receives federal financial assistance from the U.S. Department of Treasury. We do not discriminate based on race, color, national origin, sex, disability, age, and reprisal for previous civil rights activities.

[VITA/TCE program name] will make every effort to provide reasonable accommodations to persons with physical disabilities and sensory loss. These accommodations will be provided at no cost to the taxpayer.

[VITA/TCE program name] will provide language assistance to persons who are limited English proficient, at no cost to the taxpayer.

If you believe you have been discriminated against based on race, color, national origin, sex, disability, age, and/or reprisal for previous civil rights activities, you may file a complaint with the IRS Civil Rights Division at 1111 Constitution Ave. NW, Washington, DC 20221-0001 or by calling 202-927-0180 or emailing eeo.external.civil.rights@irs.gov.

21. During the presentation, you mentioned using and “I Speak” flashcard to identify the language a taxpayer speaks. Where can I obtain the flashcard?

The Publication 4269, *Language Identification Flashcard*, is available on the forms and publications section of the irs.gov website.

Payment Management System

22. We thought our 2011 grant was closed out but we were required to file a report this year. When is the grant completely closed out?

It is our goal to close the grants out after you file the final report and it is accepted. We anticipate that most are closed in October. If you have any question about your PMS accounts, please call your grant officer. Note: Although IRS updates the Payment Management System with closing information in October, the PMS processes closing actions only at the end of the quarter. This will always result in having to file a quarterly report for the quarter ending December 31.

23. Can you repeat the PMS website?

The website for PMS is www.dpm.psc.gov and it contains step-by-step guidance as to how to complete the FFR reports along with additional training.

24. Can the speaker restate what she said about the establishment of a PMS account and filing a quarterly report?

If your PMS account was established after January 1, your first FFR is due on or before April 30. If your PMS account is not established yet, we anticipate that all accounts will be established and funded before March 31. Also, your account will not be funded until you provide the required information to your grant officer. If you have any questions as to whether or not everything was provided, contact your assigned grant officer.

Final Report Changes

25. These changes in the reporting requirements, is that going to impact the data that we are collecting right now?

The changes are geared toward what we really need from you in the final narrative and that is to document your ability to meet the minimum returns expected and focus on the objectives of the VITA grant. There will not be any change on how to collect the quantitative data. We are actually reducing the amount of information that you have to provide to us.

26. We find that we are going through the return preparation process with individuals that subsequently do not require a federal return. Is there a way to include the number of state returns filed in our number of how many people we helped?

Currently we only give credit for federal returns; but if you think you prepared a significant number of state only returns, go ahead and include that in your final narrative. The last area to address in the narrative is for you to share comments on our administration of the grant. Include your concern here and provide data on the number of returns involved.

27. What is the time period for counting prior year federal returns?

They should be prepared within the grant period, which is from July 1 to June 30.

28. Can you repeat the publications that are to be revised? I got the Publication 4883 but I did not get the previous one or the page numbers.

The Publication 4671 will be revised. Currently the grant objectives are on page 1 of the Publication 4671 and on page 4 of Publication 4883.

29. What documents are required to be submitted with the final report?

The final report that is emailed to your assigned grant officer consists of the SF-PPR, the SF-PPR-A, the SF-PPR-B, the narrative, final budget detail explanation, and final site listing. The Financial Status Report is also part of final reporting but it is submitted through the Payment Management System.

30. What are some of the specific measurements? For example, accuracy, how can we measure that accurately?

We are not looking for an accuracy measure, we are looking for the things you have done to improve the accuracy of the returns. For instance, it might be that you changed the level of training that your volunteers are required to certify at or your site coordinators give one-on-one feedback to preparers if they identify a particular problem.