

TCE Final Reporting Requirements

Along with the quarterly reporting completed in the Payment Management System, the TCE reporting requirements include a semi-annual and final report.

Semi-Annual/Annual Report Requirements

- Semi-Annual Form 8654 and Semi-Annual Narrative Report are due by June 30
- Annual Form 8654 Program Report and Final Narrative Report are due 90 days after your program ends or by December 31, whichever is earlier.

At the end of the program season, you are required to submit Semi-Annual, Annual and Final Narrative reports to give us specific information about the methods and procedures used to implement your program. These reports show the actual expenses incurred by you on this program during the period of the Cooperative Agreement. ***Failure to timely submit required reports to the TCE Grant Program Office may result in freezing of funds, termination of the grant, or non-consideration for future grant opportunities.***

Also, documentation of expenses for attending a meeting at the IRS Territory Office or other location (i.e., airline tickets, hotel, meals, etc.) is needed for reimbursement and should be attached to Form 8654. All reports should be submitted electronically to your assigned grant analyst and must contain either an electronic signature or scanned copy of the original signature.

Semi-Annual Program Report (ONLY if program is operational after April 30)

By June 30, we must receive a Semi-Annual Narrative Report (following the outline under the program narrative section) and a draft Form 8654 itemizing your total program expenditures through May 31. This documentation will be considered when reviewing the TCE Application Packages for the next program year. **If your program ends by April 30th, you are not required to submit a Semi-Annual Form 8654, Program Report and semi-annual Narrative Report, you are ONLY required to submit the Annual Program Report, Form 8654 and Final Narrative Report (see next two sections below).**

Annual Program Report

An Annual Form 8654 must be submitted by December 31 or 90 days after the completion of your program, whichever is earlier. The Annual Form 8654 should be prepared as cumulative, reflecting expenditures for the entire year. The sponsor should submit this report electronically to your assigned grant analyst and must contain either an electronic signature or scanned copy of the original signature. Discrepancies between the estimates submitted on Form 8653, Application Plan and the actual expenses shown on the Annual Program Report Form 8654 must be explained within the final program narrative.

Final Narrative Report

The Final Program and Budget Narrative Report are due 90 days after the completion of your program or by December 31, whichever is earlier. **This narrative report must be typed, double-spaced and numbered to correspond with the paragraphs indicated under each narrative section.** In this report you must clearly state, in detail, what actions you took in implementing the TCE Program.

Program Narrative

1. Briefly describe the overall approach you took in implementing this program and the steps you took to ensure compliance with its rules and administrative guidelines.
2. Describe the methods and resources you used to recruit volunteer assistors, instructors, and coordinators/administrators.
3. Describe how the training for your volunteers was provided. Specify whether your organization provided the training.
4. Specifically state how program and site publicity were provided. Specifically state how volunteers provided quality service to elderly taxpayers. In detail, describe any onsite quality review procedures, your method of monitoring and any meetings you held to draw the attention of volunteers to problem areas.
5. Describe the steps you took to ensure taxpayer privacy and to maintain the confidentiality of tax returns.
6. Identify the geographic distribution and number of assistance sites; number of electronic filing sites and number of telephone answering sites. If assistance was provided in more than one state, list the number of sites for each state. Share any research done to determine site placement.

7. Describe your electronic filing program and how it assisted the elderly taxpayers in the community.
8. Explain internal procedures you used to monitor and evaluate program activities to ensure that the program was administered in accordance with the cooperative agreement guidelines.
9. If applicable, describe the type of assistance given by telephone and the procedures you used to monitor the quality of the information provided.
10. Provide any feedback or comments you would like to share on our federal agency's administration of the TCE Program or the grant management process for this past year.

Budget Narrative

1. Describe the method and frequency of reimbursement to volunteers. For example, state whether the volunteers were reimbursed for their actual expenses that they incurred or were stipends provided. Please explain in detail. If stipends were provided, indicate the amount of the stipends per volunteer.
2. Describe the personnel in which their salaries or wages were paid using grant funds and what role they played in providing 100% of their time (weekly/bi-weekly or monthly) supporting the TCE Program. Provide a breakdown for each person and the costs charged to the grant.
3. Explain what the process is within your organization for authorization of expenditures to be charged to the grant. Is only one person authorized to approve or does a series of persons have to approve?
4. State the cost of travel expenses (including meals and lodging) to attend a meeting with the Territory Office or attend an Orientation-type Meeting. You are required to provide documentation with your initial Form 8654.
5. Describe your activities and list the types of expenses and costs charged to the grant in support of electronic filing. As a reminder, these expenses are not considered administrative expenses, but must not exceed your total grant amount.
6. Explain your recordkeeping system and how the records and receipts for the TCE Program are maintained within your organization.