

VITA Grant Final Reporting Requirements

The final report must be filed by **January 28, 2022**, which is 120 days after the project period ends (September 30). The report should be emailed to your assigned grant officer no later than the due date. All grantees regardless of the grant amount awarded are required to file all the necessary components listed.

1. Narrative
2. Performance Progress Report - Performance Measures, Standard Form PPR-A
3. Budget Detail Explanation
4. Final Site Listing, **if applicable**; see instructions below
5. Federal Financial Report (filed electronically in the Payment Management System)

Narrative

The narrative should focus on how your organization was able to achieve the following VITA Grant Program objectives:

- Enable the VITA program to extend services to primary and secondary (the underserved) populations in hardest to reach areas, both urban and non-urban
- Increase the capacity to file returns electronically
- Heighten quality control
- Enhance training of volunteers; and
- Improve the accuracy rate of returns prepared at VITA sites

The narrative is limited to five pages and must be typed, 12-point font, double-spaced. Please label all attachments and limit to the critical few. Please provide feedback on how the IRS administers the VITA Grant Program.

Performance Progress Report - Performance Measures, Standard Form PPR-A

This form is used to report on your organization's performance for the **grant period (October 1, 2020 – September 30, 2021)**. The grant requires that you report five measures and the other measures reported are based on the information submitted in your application package and/or required [by your organization. This form is available on irs.gov at \[https://www.irs.gov/pub/irs-utl/sf-ppr-a_perf-measures.pdf\]\(https://www.irs.gov/pub/irs-utl/sf-ppr-a_perf-measures.pdf\)](#). It should be **saved** to your computer, which will enable you to complete and save the form once filled out.

Standard Form PPR-A – Basic Field Explanations	
Field	Response
1. Federal Agency and Organization Element to Which Report is Submitted	Enter IRS/Grant Program Office
2. Federal Grant or Other Identifying Number Assigned by Federal Agency	Enter your unique grant number (federal award identifier), e.g., 21VITAXXXX.
3a. DUNS Number	Self-explanatory
3b. EIN	Self-explanatory
4. Reporting Period End Date	Enter 9/30/XXXX

A. Performance Measures	
(1) Measure Number or Label	Specific information is required by your grant for measures A-01 through A-05. SEE NEXT TABLE. If your organization established additional measures, please continue with A-06, A-07, etc.
(2) Objective/Goal Description	Brief description of objective/goal; for the first five goals A-01 through A-05, see the next table.
(3) Measure	Explanation as to what the goal involves and how it will be measured; for the first five goals A-01 through A-05, guidance is shown in the next table.
(4) Baseline	Use prior year data for each measure if available. <ul style="list-style-type: none"> • A-01 baseline is the number of federal tax returns prepared in the prior year and reported in the prior year performance section of the application. • A-02 baseline is the percent of e-filed returns reported in the prior year performance section of the application. • A-03 baseline is the number of sites operated in the prior year. • A-04 and A-05 baseline is applicable to prior year grant recipients and reflects returns prepared with primary and secondary focus characteristics specified in the final report. If your audience changed or your organization was not a prior year grantee, this may be left blank and explanation provided in the appropriate column.
(5) Target Year	20XX
(6) Project Target	Indicate the project goals. <ul style="list-style-type: none"> • A-01 is the minimum federal returns established in your grant agreement. • A-02 through A-05 should show the information by measure projected with your application.
(7) Actual to Date	Report the results of your activity
(8) Explanation	Explain if you did not meet project targets or if the measure is left blank. If additional space is needed, include in the narrative. Show calculations when required.

Accurate completion of this form is required for all grant recipients.

See the following chart for items your organization must report, and the measures used to compile the information on the Standard Form PPR-A. **ORGANIZATIONS MUST REPORT A-01 THROUGH A-05 AS INDICATED BELOW.** Do not deviate on how the measure is calculated.

Standard Form PPR-A Required Measures		
Measure Number or Label (1)	Objective/Goal Description (2)	Measure (3)
A-01	Returns Prepared	Number of federal returns prepared; a return is counted only once.
A-02	Increased E-file	Number of returns e-filed divided by the total number of returns prepared. Show the calculation under the explanation.

A-03	Sites Opened	Number of sites opened to prepare returns. Do not count sites planned but not opened. For one day, events, ad hoc, or mobile sites, each location may be counted. Do not count multiple visits to a site location as different sites. Count only once.
A-04	Returns Prepared for Primary Focus	Number of returns prepared with primary focus characteristic (low income, elderly, limited English proficient, Native American, rural or persons with disabilities) identified in your application.
A-05	Returns Prepared for Secondary Focus	Number of returns prepared with secondary focus characteristic (low income, elderly, limited English proficient, Native American, rural or persons with disabilities) identified in your application.

The above measures are required; however, additional measures may be added based on the goals/activities your organization proposed to monitor and report upon in the Program Measures section of the application.

Budget Detail Explanation

Update your proposed budget detail explanation spreadsheet to reflect **actual** federal fund expenses and matching funds provided by category. Additional information about the workbook can be found in Publication 4671. Unlike the budget(s) submitted previously, the final budget detail must show the actual expenses incurred during the period of performance. It **should not** include the terms “estimated”, “future” or “to hire”.

NOTE: Remember to change these terms and descriptions when updating the original/revised budget.

Examples of descriptions and computations that **should not** be in the final budget detail include:

- **To Hire** – Generally found in Section A, Personnel. It should be replaced to show number of actual hires and positions.
- **Average hours per week** – Generally found in Section A, Personnel, for donated services. For donated services, it should be replaced to show the actual number of hours worked, the position, and the hourly wage used to value their work. For instance, if individuals preparing returns are valued at \$19.85 per hour and individuals providing information technology support at \$26.15 per hour, two lines should be used to show the number of hours for each position by the value designated. Be sure time sheets support the number of hours and activities performed by the individuals unless you are using the streamlined recordkeeping for screening, tax return preparation and quality review. For this method, include the number of returns completed with the value to determine your matching funds. Remember this only includes those returns tracked by the ELF 1541 and SIDN Workbook reports. It does not include returns prepared through facilitated self- assistance.
- **Estimated based on prior year cost** – Generally found in Section E, Supplies, and should be replaced with the actual cost for the purchases made (i.e., marketing, publicity, postage, supplies, etc.).

Final Site Listing

Provide a REVISED site list **only** if there was a change to the site list you provided with your VITA grant acceptance package. Review the site listing to ensure all sites shown opened. If sites did not open, remove them from the list. If there was no change to the site list, please indicate N/A.

Federal Financial Report (FFR)

The Federal Financial Report is required to be completed and submitted within the Payment Management System by **January 28**, which is 120 days after the project period ends (September 30). It should include amounts for the entire project period – October 1 through September 30. For example, if the total award amount is \$100,000, complete the FFR based on the VITA grant funds awarded and used. **NOTE: Any amount not accounted for should be returned as unused funds immediately.** Please refer to the [Publication 4883](#) for guidance returning grant funds.

All grant recipients are required to complete this report regardless of the amount of the award. Please refer to the instructions for completing this report in the, Federal Financial Report section, under Payment Management System Reporting, in Publication 4883.

ALERT! Do not confuse this report with the Federal Cash Transaction Report (FCTR) that is filed quarterly. The Standard Form 425 is used to complete both the FCTR and Federal Financial Report, but different line items are required for each report.

Please remember to keep a copy of your submissions and documentation to support your final report.