

Federal Award Identifier (*grant file number*): _____ CFDA Program: 21.006 Tax Counseling for the Elderly

Grant Period: October 1, _____ to September 30, _____ Program Source: 20-2009

Maximum Award: _____ Multi-Year: Yes No Multi-Year Period: 1 2 3

Minimum Federal Returns to be Accomplished by Your Program: _____

This **Cooperative Agreement** is entered into by the Internal Revenue Service, Department of the Treasury, United States of America, hereinafter referred to as IRS, and _____, (*name, city and state of grant recipient*)

and hereinafter referred to as sponsor. This agreement is conditioned upon the appropriation of funds by Congress for the Tax Counseling for the Elderly Program (TCE).

The sponsor agrees to operate a Tax Counseling for the Elderly Program proposed in conformity with the following requirements:

1. Proposed Program Plan;
2. Publication 1101, Application Package and Guidelines for Managing a TCE Program;
3. Standard Form 424, Application for Federal Assistance;
4. Standard Form 424-B, Assurances and Certifications;
5. Section 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978;
6. Office of Management and Budget (OMB) Circulars A-102 and A-133 and 2 CFR Part 215 (formerly OMB Circular A-110), 2 CFR Part 220 (formerly OMB Circular A-21), and 2 CFR Part 230 (formerly OMB Circular A-122), and Federal regulations, as applicable;
7. All additional applicable statutory requirements, and all additional applicable requirements in OMB Circulars, Department of the Treasury Circulars and Federal Management Circulars;
8. The common rule on non-procurement debarment and suspension, adopted by the Department of the Treasury (31 CFR Part 19); and
9. The common rule on government-wide requirements for Drug-Free Workplace (Grants), adopted by the Department of the Treasury (31 CFR Part 20).

Grant Period: The Grant Agreement covers the grant period shown above and is conditional on compliance with terms and conditions as outlined. Expenses incurred before or after this period are not covered by this grant.

No additional expense reimbursements or other payments shall be made by the IRS unless the maximum amount of funds set forth above is increased in writing by the Director, Stakeholder Partnerships, Education and Communication, Wage and Investment Division, or their designee.

If multi-year award is indicated, your grant will be renewed, provided your organization delivers 90 percent or more of the proposed returns shown above and continues to comply with the TCE program requirements. Funding for the subsequent grant cycle may be increased or decreased, depending on the Congressional appropriation for the TCE Program and your organization's performance during the grant cycle covered by this award.

Approved by an Authorized Representative of the Program Sponsor by:

Approved for the Internal Revenue Service by:

Name (Please Print)

Name (Please Print)

Title (Please Print)

Title (Please Print)

Signature

Date

Signature

Date