

Changes to Fiscal Year 2022-2023 Request for Proposals: Grant to Provide Volunteer Taxpayer Assistance Services

On July 2, 2021, the Minnesota Department of Revenue made two changes to the Request for Proposal originally posted on June 30, 2021.

These changes are detailed on pages 6-7, under **Part One, Grant Overview** and page 11, under **Part Three, Proposal Content and Format**.

1. **“Eligible Organization”** was expanded based on the grant appropriation language passed during the Special Session.

The new language is: “Eligible organization” means an organization that meets the definition provided in section 7526A(e)(2)(B) of the Internal Revenue Code of 1986”

New for FY22-23: Eligible Organization

The applicant must be classified as one of these:

- A private or public non-profit organization that qualified for and received an IRS determination letter confirming the organization’s tax exemption under section 501 of the Internal Revenue Code, including but not limited to credit unions and faith-based and community organizations
 - A public, non-profit, or proprietary (privately owned, profit-making) college, university, vocational school, or other postsecondary educational institution
 - A local government agency including a county or municipal government agency and an Indian tribe including any tribally designated housing entity or other wholly owned tribal entity
 - A regional, statewide, or local coalition with one lead organization that meets one of the eligibility requirements noted above; the lead organization filing the application must have a substantive role in the coalition
 - In the case of applicable taxpayers and members of underserved populations as defined in section 7526A, to which no organizations described above are available, a state government agency or Cooperative Extension office as established by a land-grant college or university are also eligible
2. **“Funding Available”** was updated based on the grant appropriation language passed during the Special Session.

The new language is: “The commissioner of Revenue has authority to issue grants totaling \$1.45 million for the 2022-2023 biennium (the “grant period”). This Request for Proposals (RFP) is for \$1.45 million in grant funds available in the fiscal years beginning July 1, 2021 and ending June 30, 2023. \$700,000 is appropriated to the first year of the biennium (FY22), and \$750,000 is appropriated to the second year of the biennium (FY23).

3. Mileage Reimbursement for volunteers and employees was updated based on the bill passed during the Special Session.

The new language is: “Mileage reimbursement to volunteers is limited to the IRS’ current business standard mileage rate. For details, go to www.irs.gov/tax-professionals/standard-mileage-rates.

- a. Currently charitable organizations can reimburse a volunteer driver up to 14 cents per mile and employees up to 56 cents per mile.



Request for Proposals Instructions

Grant to Provide Volunteer Taxpayer Assistance Services

Due Date: July 30, 2021

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Contact Information

Email: volunteer.grant.mdor@state.mn.us

Website: www.revenue.state.mn.us (Type **grant** into the Search box.)

Phone:

- **For grant questions:** Jessica Delcid, Project Manager, 651-556-3052
- **For contract questions:** Carolyn Murphy, Contract Manager, 651-556-4041

Part One. Grant Overview

The Minnesota Department of Revenue requests proposals from eligible organizations to receive grants to coordinate, facilitate, encourage, and aid in the provision of taxpayer assistance services to Minnesotans who are low-income, elderly, and disadvantaged.

“Eligible organization” means an organization that meets the definition provided in section 7526A(e)(2)(B) of the Internal Revenue Code of 1986.

Note: You can find definitions of low-income and disadvantaged populations in the Fiscal Year (FY)22 - FY23 Grant Workbook.

Funding Availability

The commissioner of Revenue has authority to issue grants totaling \$1.45 million for the 2022-2023 biennium (the “grant period”). This Request for Proposals (RFP) is for \$1.45 million in grant funds available in the fiscal years beginning July 1, 2021 and ending June 30, 2023.

We pay grants as a reimbursement to funds you have already spent during the grant period. You can request an advance of funds in some situations. For details, review [Part Ten, Grant Payments](#).

We allocate funding through a competitive process with review by a committee representing content and community specialists with regional knowledge. We will notify selected grantees by October 1, 2021. If selected, you may only incur eligible expenditures when the grant contract is fully executed, and the grant reaches its effective date.

Grant requests typically exceed available grant funds. Because we are moving to a more competitive grant process, many deserving organizations may not be awarded their full amount of requested grant funds. If you do not score 120 points or more, you will not be eligible to receive an award.

New for FY22-FY23: We are moving to a two-year grant cycle

The Minnesota Department of Revenue will now award grants for two-year periods. We will fund the second year subject to satisfactory performance, compliance with program terms, and availability of appropriated funds.

We will not do a technical evaluation for the second year of the award. We will evaluate organizations to ensure that no significant concerns were raised in prior years and that they have met all grant performance requirements.

\$700,000 is appropriated to the first year of the biennium (FY22), and \$750,000 is appropriated to the second year of the biennium (FY23). If we award your organization grant funds, you may only spend and reimburse the first year’s amount awarded in the first year of the biennium. Remaining funds from the first year will not carry over into the second year.

When you submit your request for proposal, you will need to submit a workplan and proposed budget request for two separate years instead of one. By August 15, 2022, you must submit an updated proposed budget request and explanation of how you will spend grant funds to reach your goals.

Minimum Requirements

Applicants must meet these minimum requirements in order to be considered for this grant opportunity:

- Be an eligible organization that meets the definition provided in [Internal Revenue Code of 1986, section 7526A\(e\)\(2\)\(B\)](#). A definition of “eligible organization” follows this section.
- Be registered with the IRS as part of the Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) programs
- Operate within the VITA and TCE Programs’ established guidelines and requirements
- Be compliant with Minnesota tax and information reporting requirements
- Be compliant with last year’s grant contract, if a previous grant recipient
- Follow [Minnesota Department of Health guidelines](#) for social distancing

New for FY22-23: Eligible Organization

The applicant must be classified as one of these:

- A private or public non-profit organization that qualified for and received an IRS determination letter confirming the organization’s tax exemption under section 501 of the Internal Revenue Code, including but not limited to credit unions and faith-based and community organizations
- A public, non-profit, or proprietary (privately owned, profit-making) college, university, vocational school, or other postsecondary educational institution
- A local government agency including a county or municipal government agency and an Indian tribe including any tribally designated housing entity or other wholly owned tribal entity
- A regional, statewide, or local coalition with one lead organization that meets one of the eligibility requirements noted above; the lead organization filing the application must have a substantive role in the coalition
- In the case of applicable taxpayers and members of underserved populations as defined in section 7526A, to which no organizations described above are available, a state government agency or Cooperative Extension office as established by a land-grant college or university are also eligible

You can find requirements for these programs in the relevant editions of [IRS Publication 1084, IRS Volunteer Site Coordinator Handbook](#) and [IRS Publication 5166, VITA/TCE Quality Site Requirements](#).

You may partner with an unrelated eligible organization – such as a nonprofit, a faith-based institution, or a senior center – which is responsible for the fiscal duties. These responsibilities generally include submitting the grant proposal and financial statements, receiving and distributing funds, recordkeeping, and filing reports and reimbursement requests.

What are volunteer taxpayer assistance services?

Volunteer taxpayer assistance services are free accounting and tax preparation services provided by volunteers to low-income, elderly, and disadvantaged Minnesota residents. These services include:

- Filing federal and Minnesota income tax returns
- Filing Minnesota property tax refund returns
- Providing personal representation before the Department of Revenue and the IRS

What are the volunteer taxpayer assistance services grant program goals for FY22-FY23?

The Minnesota Department of Revenue awards grants for FY22-FY23 to increase free tax preparation assistance services for Minnesotans who are low-income, elderly, and disadvantaged.

Our long-term goals for expanding service remain for FY22-FY23:

- Increase number of multilingual volunteers at free tax preparation sites throughout Minnesota – including but not limited to Spanish, Hmong, Oromo, and Somali speakers – specifically in:

- The seven-county metro area of Hennepin, Ramsey, Anoka, Washington, Dakota, Scott, and Carver Counties
- St. Cloud
- Rochester
- Willmar
- Expand the availability of free tax preparation services, specifically in:
 - Greater Minnesota
 - Brooklyn Park
 - Brooklyn Center
 - North Minneapolis
 - Northeast Minneapolis

Part Two. Scope of Grant

Our grant provides funds to qualifying eligible organizations to achieve these objectives:

- Provide volunteer taxpayer assistance services to eligible individuals and households
- Prepare and file accurate tax returns
- Operate efficient volunteer tax preparation sites during the tax season (and beyond)
- Provide high quality training of volunteers and staff who administer and provide volunteer taxpayer assistance services
- Collaborate with other organizations to increase volunteer taxpayer assistance services across Minnesota
- Expand volunteer taxpayer assistance services to better serve low-income, elderly, and disadvantaged Minnesotans

Low-income, elderly, and disadvantaged Minnesotans have limited financial resources and may have difficulty finding a reliable and accurate tax professional to prepare their taxes. For these populations, free tax preparation sites provide vital services for them to meet their tax filing obligations.

What activities are allowed for grant funds to provide volunteer taxpayer assistance services?

- Recruiting volunteers
- Creating training materials for volunteers
- Training volunteers to prepare accurate income tax and property tax refund returns
- Creating advertising materials to promote your free tax site and recruit volunteers, including translating materials
- Purchasing materials and equipment that directly aid in providing volunteer taxpayer assistance services
- Paying salaries to employees needed to provide volunteer taxpayer assistance services (excluding volunteers)

What activities are not allowed for grant funds?

You can find specific activities excluded from funding in [Part Three, Proposal Content and Format, number 4 \(“Budget”\)](#).

Part Three. Proposal Content and Format

To submit your proposal, complete our electronic Grant Workbook and email it to us at volunteer.grant.mdor@state.mn.us. We will not accept proposals sent through other means. Find the Grant Workbook on our [grant webpage](#) under “How do I apply.” In your email, attach any required and relevant documentation not included in the Grant Workbook. If you need more space to answer questions, attach additional pages.

To be eligible for review, your organization must complete and submit your proposal by July 30, 2021, and must not be past due on a debt the department is collecting.

Note: We review department records when we receive proposals and before we distribute grant funds. During our review, we will verify that your organization is meeting payment obligations to government agencies. We will not distribute grant funds if we are collecting a past-due balance your organization owes to government agencies.

We evaluate each question in the Grant Workbook separately, and you should fully answer them when asked. Grant reviewers will not consider answers from another question or section.

We will not score unanswered questions, which could greatly affect awarded grant amounts.

Do **not** submit any other materials (binders, photos, etc.). We will not review unrequested materials.

Proposals must include the following:

1. **Financial information.** If you request over \$25,000 in grant funds, you must include financial information. You must submit full financial documents to be considered for grant funds.

If your organization's	Include
Annual income is under \$50,000	Your most recent board-reviewed financial statement, IRS Form 990, or audit
Total annual revenue is \$50,000 to \$750,000	Your most recent IRS Form 990 or your most recent certified financial audit
Total annual revenue is over \$750,000	Your most recent certified financial audit

Note: If your organization has not existed long enough to have a completed IRS Form 990 or audit, include your most recent board-reviewed financial statement.

2. **One of these, based on the entity type:**
 - IRS determination letter recognizing an organization described in Internal Revenue Code, section 501(c), and exempt from tax under I.R.C., section 501(c)
 - Letter of academic accreditation for college, university, or other institution of higher learning
 - Letter submitted by agency or government head on its official stationery indicating it is a government entity

Group Exemption Ruling. The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. If your organization operates under a Group Exemption Ruling, you must provide both of these:

- A copy of the group exemption ruling letter listing the affiliated tax-exempt organization your organization operates under
- For an organization recognized under section 501(c)(3) of the Internal Revenue Code, a copy of the IRS determination letter recognizing the affiliated organization

3. **Minnesota Attorney General Exemption.** If your organization is exempt from registering with the Minnesota Attorney General’s Office, you must explain why. For more information, [see Minnesota Statute 309.515](#).

Use the Grant Workbook to complete the proposal:

4. **A completed Grant Workbook.** You will need your organization’s information, including Site Identification Number (SIDN), Electronic Filing Identification Number (EFIN), etc.

Site Data Table:

Only complete a site data table for tax sites your organization is requesting grant funds to support. Do not include data for tax sites that would not receive grant funding.

Note: If your organization is new to the VITA or TCE program and you are waiting for your SIDN or EFIN, include copies of the SIDN and EFIN applications sent to the IRS. You must have your SIDN and EFIN before we will reimburse grant funds.

Budget:

Expenses must be reasonable and necessary to provide volunteer taxpayer assistance services to Minnesotans who are low-income, elderly, and disadvantaged. **You must use all items purchased with grant funds solely for volunteer taxpayer assistance services.**

You may only request grant funds for expenses incurred during the grant period. There are two separate grant periods in this grant contract:

First-year grant period (FY22)	October 1, 2021 through August 31, 2022
Second-year grant period (FY23)	October 1, 2022 through August 31, 2023

You must separate expense requests into four expense categories. Expense categories include:

- A. **Equipment and Accessories:** Laptops, desktop computers, printers, copiers, scanners, projection equipment for training, shredders, toner, ink cartridges, mice, flash drives, calculators, 10-key pads, laptop cases, cables, software, routers, servers, hotspots, etc.
- B. **Advertising:** Print advertisements, radio advertisements, publicity, marketing, design, printing, etc.

All print advertisements must include the following language: “Service made available through a grant provided by the state of Minnesota.”

The advertisements must either recruit new volunteers or inform the public about volunteer taxpayer assistance services you provide. Advertisements must be professional and accurate and represent the volunteer taxpayer assistance program's integrity and services provided.

If you request advertising funds but do not plan to use print advertisements, provide a detailed description of your marketing plan.

Important: If you request grant funds for print advertisements, you must send us a copy of the advertisement to review before printing or sharing digitally or electronically. We must approve print advertisements each fiscal year in the fall. If we do not approve them before you print or share them digitally or electronically, we will not reimburse grant funds for print advertisements.

- C. **Salaries:** Grant funds can be paid to individuals specifically for services performed for the volunteer taxpayer assistance program. This includes salaries (including fringe benefits) and stipends for tax site coordinators, electronic filing coordinators, volunteer coordinators, directors, receptionists, office assistants and outside trainers, etc.

You **may not** use grant funds to pay volunteers. Volunteer activities include, but are not limited to, conducting intake, preparing tax returns, doing quality review, and interpreting.

You must specify job duties and the percentage of time devoted to the volunteer taxpayer assistance program.

You can find information on types of positions and reasonable salary amounts on the U.S. Bureau of Labor statistics website: <https://www.bls.gov/oes/home.htm>.

Important: You **may not** request grant funds for salaries if your organization is exempt from registering with the Minnesota Attorney General's Office because you do not pay persons to perform functions or activities. This rule does not apply to organizations exempt from registering with the Minnesota Attorney General's Office for other reasons.

- D. **Other Expenses:** Supplies, paper, storage cabinets, training materials, mileage, parking, mailing, phone, volunteer recognition, space rental, internet, contracted technical support, masks, hand sanitizer, plexiglass, gloves, other personal protective equipment (PPE), cleaning supplies, electronic signature programs such as DocuSign, etc.

Do **not** include phone, internet, electricity, or rent costs not associated with providing volunteer taxpayer assistance services.

What else should I know?

- Mileage reimbursement to volunteers is limited to the IRS' current business standard mileage rate. For details, go to www.irs.gov/tax-professionals/standard-mileage-rates.
 - Currently charitable organizations can reimburse a volunteer driver up to 14 cents per mile and employees up to 56 cents per mile.
- Grant funds used to purchase volunteer recognition items may not exceed \$10 per volunteer per fiscal year.

- Grant funds used to purchase food and beverages for volunteers may not exceed \$500 per organization per fiscal year. Food and beverage purchases for customers are not allowed.

Ineligible expenses include, but are not limited to:

- Tax preparation software; the IRS provides tax preparation software for VITA and TCE tax preparation sites free of charge
- Salary payments to intake screeners, return preparers, and quality reviewers
- Financial Education and Asset Building (FEAB) expenses
- Administrative costs for preparing the grant proposal
- Costs incurred to prepare the grant proposal package
- Purchase, construction, repair, or rehabilitation of a building
- Costs that do not support or benefit the program or are unnecessary in carrying out the program
- Alcohol
- Coffee machines
- Costs of goods or services for personal use of program employees or volunteers
- Costs or expenses incurred outside the grant period
- Costs incurred to deliver tax returns to the IRS or state offices
- Gift cards
- Fundraising
- Taxes, except sales tax on goods and services
- Lobbyists or political contributions
- Bad debts, late payment fees, finance charges, or contingency funds
- Parking or traffic violations

If you request something in your budget that is not an approved expense, we will contact you during our review to let you know.

Part Four. Questions

If you have questions about this RFP, we must receive them no later than **July 19, 2021**.

Email your questions to volunteer.grant.mdor@state.mn.us. You must use “FY22-FY23 RFP Questions” in the subject. In the body, include:

- Your organization’s name
- Authorized representative’s name
- Email address
- Phone number

We will email replies to the questions and post the question and answers on the [Grant to Provide Volunteer Taxpayer Assistance Services webpage](#) by **July 26, 2021**.

Part Five. Submitting Proposals

We must receive all proposals no later than July 30, 2021. We will not consider late proposals. The applicant will incur all costs in applying to this RFP.

Email your proposal to volunteer.grant.mdor@state.mn.us.

We will email you within two business days to confirm we received your proposal.

Tips for completing your proposal:

- Use the Grant Workbook to ensure you complete all forms and provide all required information
- Double-check all your calculations
- Be clear and concise
- Review the proposal before submitting and use more than one reviewer
- Prepare your proposal early; do not wait until the last day to submit

Part Six. Selection Criteria and Weight

The review committee will review each applicant on a 255-point scale. The scoring factors and weight are based on need, impact, and prior performance.

If this is the first year you are providing volunteer taxpayer assistance services, our evaluation will focus on your proposal's demonstrated capacity to meet the goals within each of the evaluation factors.

We will evaluate and score your organization's proposal based on these factors:

1. Total hours you plan to provide volunteer taxpayer assistance services. We give additional consideration to organizations that expand volunteer taxpayer assistance service hours from the prior year. – **Up to 15 points**
2. Total weeks volunteer taxpayer assistance services will be available. We give additional consideration to proposals that continue volunteer taxpayer assistance services after the income tax filing season. — **Up to 15 points**
3. New free tax preparation sites you will open over the next two years in one of these areas: Greater Minnesota, Brooklyn Park, Brooklyn Center, North Minneapolis, or Northeast Minneapolis. – **Up to 25 points**
4. Clearly stated goals, and how you will reach these goals to improve or expand (or provide, if this is your first year) volunteer taxpayer assistance services over the next two years. This should include SMART (Specific, Measurable, Attainable, Realistic, Timely) goals. — **Up to 15 points**
5. Clear explanation in how your proposed budget helps you meet your goals to provide volunteer taxpayer assistance services over the next two years. This includes a detailed budget noting how you will spend grant funds for each fiscal year. — **Up to 20 points**

6. Specific partnership efforts or plans to collaborate with other organizations to increase or expand (or provide, if this is your first year) volunteer taxpayer assistance services over the next two years. — **Up to 15 points**
7. How well you adhered to grant policies, procedures, and timelines, if you previously received grant funds. We consider reporting requirements, appropriate use of grant funds, monitoring visit results, and ability to meet deadlines. If you have not previously received grant funds, you will receive full points. — **Up to 25 points**
8. Your plan for expanding services to any new populations identified in the Grant Workbook through collaboration and partnership with new organizations, especially focused on historically disadvantaged populations. This may include expanding filing options to meet the needs of your community, such as virtual services, drop-off services, or Facilitated Self Assistance (FSA). We give additional consideration to organizations that foster diversity and inclusion and recruit volunteers from these populations. (See “Diversity and Inclusion” for details.) — **Up to 15 points**
9. Your plan for recruiting new volunteers and retaining past volunteers to provide volunteer taxpayer assistance services. We give additional consideration to organizations that detail recruitment of multilingual volunteers and work to recruit volunteers who represent the communities they serve. — **Up to 15 points**
10. Your plan to serve taxpayers who need service in languages other than English. — **Up to 15 points**
11. Your plan for training volunteers. We give additional consideration to organizations that provide extensive Minnesota tax training. — **Up to 15 points**
12. How you prepare your volunteers to work with people from different backgrounds (religions, culture, education, age, etc.). We give additional consideration to organizations that include cultural competency training and education for volunteers and incorporate diversity and inclusion practices. (See “Diversity and Inclusion” for details.) — **Up to 15 points**
13. Number of federal, state, and property tax refund returns prepared this past filing season, if you previously provided volunteer taxpayer assistance services. We will use production numbers captured in our systems for the sites in your proposal at the time of evaluation. If this is your first year providing volunteer taxpayer assistance services, you will estimate the number of returns you plan to prepare in the upcoming filing season and describe how you determined that estimate. If you are an existing site that anticipates preparing a different amount of returns than in previous filing seasons, you will also need to describe how you determined that estimate. — **Up to 50 points**

During our evaluation process, we also consider your financial capacity if requesting over \$25,000. We will discuss any items of significant concern. You must resolve concerns to our satisfaction before we award grant funds. If you do not, we will not consider you for grant funds this fiscal year.

Diversity and Inclusion

The State of Minnesota is committed to advancing diversity and inclusion in its own organization and in the volunteer programs that support Minnesota taxpayers. Demonstrating your commitment to diversity and inclusion is a vital part of the grant application process.

Diversity is the mix of human differences and similarities that impact our interactions and access to opportunity. The concept of diversity extends to all facets of life, including but not limited to: age, color, education, ethnicity, gender identity and expression, language, marital status, race, religion, sexual orientation, socioeconomic status, and veteran status.

Inclusion is welcoming individual differences and similarities, respecting others, treating people equitably, and forming meaningful connections. That way, every person's contributions are recognized, accepted, and incorporated.

Part Seven. Grant Awards

If we award you grant funds, we will email your grant contract by October 1, 2021. When all parties sign the grant contract, it is considered fully executed.

If the actual award amount is less than the requested amount, you must provide a revised budget by October 31, 2021. Email the revised budget to volunteer.grant.mndor@state.mn.us.

What if I am not awarded grant funds?

We will email you by **October 1, 2021**, and indicate why you were not selected for grant funds.

The Minnesota Department of Revenue's award decisions are final and not subject to appeal.

Part Eight. Accountability and Reporting

Progress and final reports

All grantees are required to submit progress reports and final reports for each fiscal year.

When are progress reports due?

FY22: February 11, 2022

FY23: February 13, 2023

When are final reports due?

FY22: May 2, 2022

FY23: May 3, 2023

How do I submit a report?

1. Go to the [grant webpage](#) to locate the reports under "Information and Forms for the Fiscal Year 2022-

2023 RFP.”

2. Complete answers to all questions in the report. Include any supporting documentation that helps answer questions in the report.
3. Email your report to volunteer.grant.mdor@state.mn.us by the due date.

What happens if my report is incomplete?

If we determine your report is incomplete, we will give you a deadline to resubmit a complete report. If you miss this deadline, we may choose not to reimburse the remaining grant funds.

What happens if I do not submit a timely report?

We may choose not to reimburse you for remaining grant funds, and you may not receive grant funds for the next fiscal year. We will not make payments on grants with past due progress or final reports unless we give the grantee a written extension.

When will I know the status of my progress report or final report?

We will email you to confirm the receipt and status of your progress report or final report within 10 business days of submission.

New: Budget Requests

When do I need to submit an updated proposed budget request?

You must submit an updated proposed budget request and explanation of how you will spend grant funds to reach your goals for FY23 by August 15, 2022. To find the proposed budget worksheet, go to the [grant webpage](#) under “Information and Forms for the Fiscal Year 2022-2023 RFP.”

Part Nine. Monitoring Visits and Reviews

- We will conduct at least one monitoring visit on any grant of \$50,000 or more each fiscal year. We may conduct the monitoring visit in person, virtually, or by phone during the tax filing season.
- We will conduct a financial reconciliation of a grantee’s expenditures at least once during each fiscal year on any grant of \$50,000 or more. This involves reconciling expenses for a given period with supporting documentation such as purchase orders, invoices, itemized receipts, mileage logs, and payroll records. A grantee must make all documents available on our request. Expenses must correspond with how we award grant funds.
- We will also conduct monitoring visits and financial reconciliations on grants under \$50,000. Reasons for these reviews can include: new grantee, advance payments, random selection, high risk, etc. We may conduct the monitoring visit in person, virtually, or by phone during the tax filing season.
- By law, we may examine all books, records, documents, and account procedures and practices by the grantee or any parties relevant to the grant or transaction. The legislative auditor and the state auditor may also examine them. (See [Minnesota Statutes 2020, section 16B.98](#), subdivision 8.) This requirement lasts for a minimum of six years from the grant agreement end date, receipt, and approval of all final reports, or the required period of time to satisfy all state and program retention requirements, whichever is later. We continuously review organizations’ records to verify they are meeting payment

obligations to government agencies.

- If an organization fails to comply with the guidelines and requirements of the VITA or TCE program, we will terminate the grant contract.

Part Ten. Grant Payments

The Minnesota Department of Revenue follows [State Policy on Grant Payments](#). Reimbursement is the preferred method for making grant payments. All grantee requests for reimbursement must correspond with the approved grant budget. We review each request for reimbursement against the approved grant budget, grant expenditures to date, and the latest grant progress or final report before approving payment. We will not make payments on grants with past due progress reports or final reports unless we give the grantee a written extension.

The Department of Revenue reimburses grant funds.

- For FY22, you must have spent the money between October 1, 2021 (or when the grant contract is fully executed), and August 31, 2022, before requesting reimbursement.
- For FY23, you must have spent the money between October 1, 2022, and August 31, 2023, before requesting reimbursement.

When are reimbursement requests due?

For FY22, your organization may submit reimbursement requests at these times:

- When the progress report is due on February 11, 2022
- When the final report is due on May 2, 2022
- Before August 31, 2022

For FY23, your organization may submit reimbursement requests at these times:

- When the progress report is due on February 13, 2023
- When the final report is due on May 3, 2023
- Before August 31, 2023

You may request reimbursement for up to half of your grant award when the progress report is due and the second half when the final report is due. You may request any remaining grant amounts through August 31.

For FY22, we will **not** accept reimbursement requests after August 31, 2022.

For FY23, we will **not** accept reimbursement requests after August 31, 2023.

What documentation do I need to provide?

You must provide supporting documentation (payroll records, timesheets, itemized receipts, invoices, mileage logs, payment records, etc.) proving all expenses are allowable within the guidelines of the grant contract.

- Salary documentation must include the name, position, and pay rate of the employee. If the employee has multiple functions, list the amount of time they spent on the volunteer taxpayer assistance program.
- Mileage logs must include the date, who was traveling, where they went, the purpose, and the starting and ending locations of travel.
- General ledgers alone are not adequate documentation.
- Provide receipts, cancelled checks, or a bank statement showing that the expense was paid.

- For organizations with cost allocations, we will allow one month of allocations.
- If you paid an expense, but only part of your expense was used to provide volunteer taxpayer assistance services, explain how you apportioned the amount for the grant program. Percentages or number of hours are acceptable.
- Clearly indicate the dates and expenses you are requesting reimbursement for.

How do I submit a reimbursement request?

1. Go to the [grant webpage](#) to locate the Reimbursement Request Expense Tracking Sheet under “Information and Forms for the Fiscal Year 2022-2023 RFP.”
2. Complete a Reimbursement Request Expense Tracking Sheet to detail the specific expenses of the reimbursement request.
3. Attach supporting documentation to the email in the order it appears on the Reimbursement Request Expense Tracking Sheet. Use as few attachments as possible.
4. Email your reimbursement request to volunteer.grant.mdor@state.mn.us.

We will not accept reimbursement requests without:

- A Reimbursement Request Expense Tracking Sheet
- Supporting documentation

Note: If you are receiving \$50,000 or more in grant funds, we will conduct a monitoring visit in person, virtually, or by phone before approving final reimbursement.

How do I request advance grant funds instead of reimbursed grant funds?

If you have reason to request advance grant funds, your proposal must include a written explanation specifying the need for advance grant funds. You must explain why reimbursed grant funds would cause extraordinary cost to your organization.

We will review requests for advance grant funds and may authorize them on a case-by-case basis. Your advance request may be up to 50% of your grant award but may not exceed \$10,000 per fiscal year. When you submit an updated proposed budget in August 2022, if you have reason to request advance grant funds for the second year, you must include a written explanation specifying the need.

Based on your written explanation, advance grant funds may be allowed for equipment and accessories, advertising, and supplies. Other items may be approved on a case-by-case basis. Advance grant funds will not be allowed for salaries or food and beverage.

We allow advance grant funds for the current fiscal year only. They must be requested and evaluated each fiscal year. We will not consider advance grant funds if your proposal or FY23 proposed budget request does not request them.

If you receive advance grant funds:

- The grant contract will include an advance payment provision, including the return of unspent funds.
- For each fiscal year that grant funds are awarded, we will conduct a monitoring visit before June 30. If we determine you did not spend grant funds in accordance to the grant contract, you must return the funds to us. We will not authorize advance grant funds for you in the future.

Part Eleven. Review Process and Timeline

The review committee will evaluate all eligible and complete proposals received by the deadline. The Minnesota Department of Revenue will review all committee recommendations and is responsible for award decisions. **Our award decisions are final and not subject to appeal.**

In order to consider organizations for grant funding, we must receive completed grant proposals by July 30, 2021.

If we award your organization grant funds, you may only spend and reimburse the first year’s amount awarded in the first year of the biennium. Remaining funds from the first year will not carry over into the second year.

We will notify grant recipients of funding decisions by October 1, 2021. An applicant awarded funding must submit a signed grant contract before any funds can be spent. Grant recipients must spend the grant funds by August 31, 2023.

FY22-FY23 Grant Timeline	
RFP posted on website	June 30, 2021
Last day to submit questions about the RFP	July 19, 2021
Proposals due	July 30, 2021
Proposal review and evaluation	August 1, 2021, through September 30, 2021
Notification of selection/non-selection	October 1, 2021
FY22 Funds available for use	October 1, 2021 (or when both parties sign the grant contract, whichever is later) through August 31, 2022
FY22 Progress report due	February 11, 2022
FY22 Final report due	May 2, 2022
FY23 Updated proposed budget request due	August 15, 2022
FY22 Final reimbursement request due	August 31, 2022
FY23 Funds available for use	October 1, 2022, through August 31, 2023
FY23 Progress report due	February 13, 2023
FY23 Final report due	May 3, 2023
FY23 Final reimbursement request due	August 31, 2023
FY22-FY23 Grant period	October 1, 2021, through August 31, 2023

Part Twelve. Additional Information

- Any statement in this RFP that contains the word “must” means compliance is mandatory. Failure to satisfy that condition will cause the proposal to be rejected, will be in violation of the grant contract, or will cause grant funds to not be reimbursed.
- You may not restrict the rights of the state to qualify your proposal. If you do so, we may not consider your proposal.

- All proposals submitted in response to this RFP become property of the state. After we award grant funds, the public may review proposals on request.
- You will bear all costs incurred in responding to this RFP.
- A copy of the state's grant contract is attached (pages 22-29). If any section presents critical problems for you, you must indicate those issues in your proposal.
- Any resulting grant contract will begin on October 1, 2021, or upon full execution of the grant contract, whichever is later.
- If you need to terminate your grant contract for any reason, you must notify the contract manager and project manager in writing as soon as possible.
- The grantee will comply with [Minnesota Statutes 2020, section 201.162](#) by providing voter registration services for its employees and for the public.

Conflicts of Interest

We take steps to prevent individual and organizational conflicts of interest, both in reference to applicants and reviewers under [Minnesota Statutes 2020, section 16B.98](#) and [Conflict of Interest Policy for State Grant-Making](#).

Organizational conflicts of interest occur when:

- A grantee or applicant is unable or potentially unable to render impartial assistance or advice to the department due to competing duties or loyalties.
- A grantee or potential grantee has an unfair competitive advantage through being furnished unauthorized proprietary information or source selection information that is not available to all competitors
- A grantee's or applicant's objectivity in carrying out the grant is or might be otherwise impaired due to competing duties or loyalties.

In cases where a conflict of interest is suspected, disclosed, or discovered, we may notify the applicants or grantees and may take action. Actions may include, but are not limited to, disqualification from the grant award or termination of the grant agreement.

Classification and Treatment of Grant Data

The classification and treatment of grant data is governed by section 13.599 of the Minnesota Government Data Practices Act. (See Minnesota Statute 13.)

Specifically, under [Minnesota Statutes 2020, section 13.599, subdivisions 3 and 4](#):

- Proposal responses submitted by grantees are private or nonpublic data until the department opens the responses.
- Once the department opens proposal responses, the names, addresses, and amounts requested of grant applicants are public data.
- Data created or maintained by the department as part of the evaluation process are protected nonpublic data until the department completes the grant evaluation process (i.e., when all grant agreements are fully executed).

- After the department completes the grant evaluation process (i.e., when all grant agreements are fully executed):
 - All remaining data in proposal responses, except trade secret data as defined in [2020 Minnesota Statute 13.37](#), are public data.
 - A statement by a grantee that the proposal response is copyrighted or otherwise protected does not prevent public access to the response.
 - All data we create or maintain as part of the evaluation process, except trade secret data as defined in [2020 Minnesota Statute 13.37](#), are public data.

Part Thirteen. Grant Contract

State of Minnesota Grant Contract

This grant contract is between the State of Minnesota, acting through its Commissioner of Revenue ("STATE") and (full name, address) ("GRANTEE").

Recitals

1. Under Minnesota Statute §270C.03, subdivision 1 and 2019 1Special Session, Chapter 10, Article1, Section 14, subdivision 2, and 2019 Special Session Chapter 6, Article 11, Section 18(a), the State is authorized to enter into this grant contract.
2. The State is in need of voluntary taxpayer assistance services to low income, elderly, and disadvantaged Minnesota residents.
3. The Grantee represents that it is duly qualified and agrees to perform all services described in this grant contract to the satisfaction of the State. Pursuant to 2020 Minn. Stat. §16B.98, Subd. 1, the Grantee agrees to minimize administrative costs as a condition of this grant.

Grant Contract

1 Term of Grant Contract

- 1.1 **Effective date:** October 1, 2021, or the date the State obtains all required signatures under 2020 Minn. Stat. §16B.98, Subd. 5, whichever is later. Per 2020 Minn. Stat. §16B.98, Subd. 7, no payments will be made to the Grantee until this grant contract is fully executed.

The Grantee must not begin work under this grant contract until this contract is fully executed and the Grantee has been notified by the State's Authorized Representative to begin the work.

- 1.2 **Expiration date:** August 31, 2023 or when all obligations have been satisfactorily fulfilled, whichever occurs first.
- 1.3 **Survival of Terms:** The following clauses survive the expiration or cancellation of this grant contract: Liability; State Audits; Government Data Practices and Intellectual Property; Publicity and Endorsement; Governing Law, Jurisdiction, and Venue; and Data Disclosure. Any other contract term that states it shall survive, shall survive.

2 Grantee's Duties

- 2.1 The Grantee, who is not a state employee, will:
Comply with required grants management policies and procedures set forth through 2020 Minn. Stat. §16B.97, Subd. 4 (a) (1). coordinate, facilitate, encourage, and aid in the provision of volunteer taxpayer assistance services to low- income, elderly, or disadvantaged Minnesota residents; file federal, state income and property tax refund returns; and provide personal representation before the Minnesota Department of Revenue and the Internal Revenue Service.
- 2.2 The grant may only be used for the purposes as specified above in item 2.1 and in item 2.2(1). The Grantee will perform the duties as specified below in items (2) and (3), and only seek reimbursement for expenses requested and approved in item (4), which are referenced and incorporated into this contract and are therefore part of the contract. In the event of any conflict in language provisions, the order of precedent will be determined in the order listed below.

- (1) The grant may only be used for items reimbursable in the following four categories:

Equipment and Accessories, Advertising, Salaries, and Other Expenses. Any expenses outside of these categories will not be reimbursed under this grant contract; refer to Attachment A for a full description of allowable expenses.

- (2) Attachment A: The Department of Revenue's Request for Proposal.
- (3) Attachment B: The Grantee's proposal as it is applicable to the usage of the grant as stated above in item (1) of this section.
- (4) Exhibit A: Approved budget proposal

2.3 The State and grantee recognize there are two separate grant periods in this grant contract:

The first- year grant period is October 1, 2021 through August 31, 2022;

The second- year grant period is October 1, 2022 through August 31, 2023.

- (a) For the first- year grant period the following reporting must be completed:

The Grantee must submit a progress report no later than February 11, 2022 as required in the Reporting section of the Minnesota Department of Revenue's ("DEPARTMENT'S") Request for Proposals. If the Grantee does not submit a progress report by February 11, 2022, the organization may not be reimbursed for remaining grant funds and may **not** be eligible to receive grant monies under the volunteer taxpayer assistance grant program in the next fiscal year. This Grant Agreement may be terminated immediately for non-compliance.

The Grantee must submit a final report no later than May 2, 2022 as required in the Reporting section of the Department's Request for Proposals. The final report must demonstrate how the money was used to carry out activities for which the grant was awarded. If the Grantee does not submit a final report by May 2, 2022, the organization may not be reimbursed for remaining grant funds and may **not** be eligible to receive grant monies under the volunteer taxpayer assistance grant program in the next fiscal year. This Grant Agreement may be terminated immediately for non-compliance.

- (b) For the second- year grant period the following reporting must be completed:

The Grantee must submit a progress report no later than February 13, 2023 as required in the Reporting section of the Department's Request for Proposals. If the Grantee does not submit a progress report by February 13, 2023, the organization may not be reimbursed for remaining grant funds and may **not** be eligible to receive grant monies under the volunteer taxpayer assistance grant program in the next fiscal year. This Grant Agreement may be terminated immediately for non-compliance.

The Grantee must submit a final report no later than May 3, 2023 as required in the Reporting section of the Department's Request for Proposals. The final report must demonstrate how the money was used to carry out activities for which the grant was awarded. If the Grantee does not submit a final report by May 3, 2023, the organization may not be reimbursed for remaining grant funds and may **not** be eligible to receive grant monies under the volunteer taxpayer assistance grant program in the next fiscal year. This Grant Agreement may be terminated immediately for non-compliance.

3 Time

The Grantee must comply with all the time requirements described in this grant contract. In the performance of this grant contract, time is of the essence.

4 Consideration and Payment

4.1 **Consideration.** The State will provide the Grantee funds under this grant contract as follows:

(a) **Compensation**

The Grantee will be paid once requests for reimbursement or advance funding have been approved.

First- year grant period award: The Grantee has been awarded \$XXX.XX for the first-year grant period. A Grantee may submit a request for reimbursement for up to half of the grant award when the progress report is due and the second half when the final report is due. Organizations may request any remaining grant fund reimbursement through August 31. A Reimbursement Request Expense Tracking Sheet must be submitted with all requests. Reimbursements will not be accepted without this sheet. Refer to Clauses 4.2(a) and 4.2(b). The Grantee will not be reimbursed in excess of the above stated first- year grant period award.

Second- year grant period award: The Grantee has been awarded \$XXX.XX for the second-year grant period. A Grantee may submit a request for reimbursement for up to half of the grant award when the progress report is due and the second half when the final report is due. Organizations may request any remaining grant fund reimbursement through August 31. A Reimbursement Request Expense Tracking Sheet must be submitted with all requests. Reimbursements will not be accepted without this sheet. Refer to Clauses 4.2. The Grantee will not be reimbursed in excess of the above stated second- year grant period award.

(b) **Total Obligation**

The total obligation of the State for all reimbursements to the Grantee under this grant contract will not exceed \$[Grant Award Amount]

4.2 Payment

(a) **Reimbursements**

The State will promptly pay the Grantee after the Grantee requests reimbursement. Reimbursements will be paid in the following manner:

For the first- year grant period: Grantees may request reimbursement for up to half of their grant award when the progress report is due and the second half when the final report is due. Any remaining grant award amounts may be requested through August 31, 2022.

For the second- year grant period: Grantees may request reimbursement for up to half of their grant award when the progress report is due and the second half when the final report is due. Any remaining grant award amounts may be requested through August 31, 2023.

(b) **Advance Funds**

In special circumstances a Grantee may be provided grant funds in advance. Advance funds may only be dispersed up to 50% of the award total, not to exceed \$10,000.00 per fiscal year.

Advance funds may be allowed for equipment and accessories, advertising, and supplies based on the written justification. Other items may be approved on a case-by-case basis. Grantee will be notified of the approved budget items they may use advance funds on.

(c) Unexpended Funds

In the event the Grantee has been provided grant funds in advance the Grantee must promptly return to the State any unexpended funds that have not been accounted for annually in a financial report to the State due at grant closeout (September 30, 2023).

5 Conditions of Payment

All services provided by the Grantee under this grant contract must be performed to the State's satisfaction, as determined at the sole discretion of the State's Authorized Representative and in accordance with all applicable federal, state, and local laws, ordinances, rules, and regulations. The Grantee will not receive payment for work found by the State to be unsatisfactory or performed in violation of federal, state, or local ordinances, rules, and regulations.

6 Authorized Representative

The State's Authorized Representative is Carolyn Murphy, Contract Coordinator (or successor), phone 651-556-4041, Financial Management Division, Minnesota Department of Revenue. The State's Authorized Representative is responsible for managing the compliance of this contract and is the authorized representative to consider, accept, or reject any contract modifications.

The State's Authorized Representative is Jessica Delcid, Technical/Project Manager (or successor), phone 651-556-3052 or 1-800-818-6871, Income Tax & Withholding Division, Minnesota Department of Revenue. She is responsible for the technical aspect of the grant contract and serving as the liaison with the Grantee for operational issues, monitoring visits, financial reconciliations, and progress and final reports, and has the authority for approval and acceptance of service and approval for payment.

The Grantee's Authorized Representative is (Name/Telephone Number Email Address, Mailing address). If the Grantee's Authorized Representative changes at any time during this grant contract, the Grantee must immediately notify the Technical/Project Manager. The Grantee's Authorized Representative is the only individual allowed to request changes to this contract.

7 Assignment, Amendments, Waiver, and Grant Contract Complete

7.1 Assignment. The Grantee may neither assign nor transfer any rights or obligations under this grant contract without the prior written consent of the State, approved by the same parties who executed and approved this grant contract, or their successors in office.

7.2 Amendments. Any amendments to this grant contract must be in writing and will not be effective until it has been executed and approved by the same parties who executed and approved the original grant contract, or their successors in office.

7.3 Waiver. If the State fails to enforce any provision of this grant contract, that failure does not waive the provision or the State's right to enforce it.

7.4 Grant Contract Complete. This grant contract contains all negotiations and agreements between the State and the Grantee. Other than an amendment that complies with section/ clause 7.2, no other understanding regarding this grant contract, whether written or oral, may be used to bind either party.

8 Liability

The Grantee must indemnify, save, and hold the State, its agents, and employees harmless from any claims or causes of action, including attorney's fees and costs incurred by the State, arising from the performance of this grant contract by the Grantee or the Grantee's agents or employees. This clause will

not be construed to bar any legal remedies the Grantee may have for the State's failure to fulfill its obligations under this grant contract.

9 State Audits

Under Minnesota State statute §16B.98, Subd.8 a grant agreement made by an executive agency must include an audit clause that provides that the books, records, documents, and accounting procedures and practices of the grantee or other party that are relevant to the grant or transaction are subject to examination by the granting agency and either the legislative auditor or the state auditor, as appropriate, for a minimum of six years from the grant agreement end date, receipt and approval of all final reports, or the required period of time to satisfy all state and program retention requirements, whichever is later. If a grant agreement does not include an express audit clause, the audit authority under this subdivision is implied.

10 Government Data Practices and Intellectual Property Rights

10.1 Government Data Practices

The Grantee and State must comply with the Minnesota Government Data Practices Act, 2020 Minn. Stat. Ch. 13, as it applies to all data provided by the State under this grant contract, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Grantee under this grant contract. The civil remedies of 2020 Minn. Stat. § 13.08 apply to the release of the data referred to in this clause by either the Grantee or the State. If the Grantee receives a request to release the data referred to in this Clause, the Grantee must immediately notify the State. The State will give the Grantee instructions concerning the release of the data to the requesting party before the data is released. The Grantee's response to the request shall comply with applicable law.

10.2 Intellectual Property Rights

(a) **Intellectual property rights.** The State owns all rights, title, and interest in all of the intellectual property rights, including copyrights, patents, trade secrets, trademarks, and service marks in the works and documents created and paid for under this Contract. The "works" means all inventions, improvements, discoveries (whether or not patentable), databases, computer programs, reports, notes, studies, photographs, negatives, designs, drawings, specifications, materials, tapes, and disks conceived, reduced to practice, created or originated by the Contractor, its employees, agents, and subcontractors, either individually or jointly with others in the performance of this Contract. "Works" includes documents. The "documents" are the originals of any databases, computer programs, reports, notes, studies, photographs, negatives, designs, drawings, specifications, materials, tapes, disks, or other materials, whether in tangible or electronic forms, prepared by the Contractor, its employees, agents, or subcontractors, in the performance of this Contract. The documents will be the exclusive property of the State and all such documents must be immediately returned to the State by the Contractor upon completion or cancellation of this Contract. To the extent possible, those works eligible for copyright protection under the United States Copyright Act will be deemed to be "works made for hire." The Contractor assigns all right, title, and interest it may have in the works and the documents to the State. The Contractor must, at the request of the State, execute all papers and perform all other acts necessary to transfer or record the State's ownership interest in the works and documents.

(b) Obligations

(1) **Notification.** Whenever any invention, improvement, or discovery (whether or not patentable) is made or conceived for the first time or actually or constructively reduced to

practice by the Grantee, including its employees and subcontractors, in the performance of this Contract, the Grantee will immediately give the State's Authorized Representative written notice thereof, and must promptly furnish the State's Authorized Representative with complete information and/or disclosure thereon.

(2) **Representation.** The Grantee must perform all acts, and take all steps necessary to ensure that all intellectual property rights in the works and documents are the sole property of the State, and that neither Grantee nor its employees, agents, or subcontractors retain any interest in and to the works and documents. The Grantee represents and warrants that the works and documents do not and will not infringe upon any intellectual property rights of other persons or entities. Notwithstanding Clause 8, the Grantee will indemnify; defend, to the extent permitted by the Attorney General; and hold harmless the State, at the Grantee's expense, from any action or claim brought against the State to the extent that it is based on a claim that all or part of the works or documents infringe upon the intellectual property rights of others. The Grantee will be responsible for payment of any and all such claims, demands, obligations, liabilities, costs, and damages, including but not limited to, attorney fees and costs. If such a claim or action arises, or in the Grantee's or the State's opinion is likely to arise, the Grantee must, at the State's discretion, either procure for the State the right or license to use the intellectual property rights at issue or replace or modify the allegedly infringing works or documents as necessary and appropriate to obviate the infringement claim. This remedy of the State will be in addition to, and not exclusive of, other remedies provided by law.

11 Workers' Compensation

The Grantee certifies that it is in compliance with 2020 Minn. Stat. §176.181, subd. 2 pertaining to workers' compensation insurance coverage. The Grantee's employees and agents will not be considered State employees. Any claims that may arise under the Minnesota Workers' Compensation Act on behalf of these employees and any claims made by any third party as a consequence of any act or omission on the part of these employees are in no way the State's obligation or responsibility.

12 Publicity and Endorsement

12.1 **Publicity.** Any publicity regarding the subject matter of this grant contract must identify the State as the sponsoring agency and must not be released without prior written approval from the State's Authorized Representative. For purposes of this provision, publicity includes notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the Grantee individually or jointly with others, or any subcontractors, with respect to the program, publications, or services provided resulting from this grant contract.

12.2 **Endorsement.** The Grantee must not claim that the State endorses its products or services.

13 Governing Law, Jurisdiction, Venue, and Severability Clauses

Minnesota law, without regard to its choice-of-law provisions, governs this grant contract. Venue for all legal proceedings out of this grant contract, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota. All provisions of this contract are distinct and severable. If any provision is deemed invalid, illegal, unenforceable, or unconstitutional, it shall not affect the validity, legality, enforceability, or constitutionality of any other provision of this contract.

14 Termination

14.1 **Termination by the State.** The State may immediately terminate this grant contract with or without cause, upon 30 days' written notice to the Grantee. Upon termination, the Grantee will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed.

14.2 **Termination for Cause.** The State may immediately terminate this grant contract if the State finds that there has been a failure to comply with the provisions of this grant contract, that reasonable progress has not been made or that the purposes for which the funds were granted have not been or will not be fulfilled. The State may take action to protect the interests of the State of Minnesota, including the refusal to disburse additional funds and requiring the return of all or part of the funds already disbursed.

14.3 **Termination for Insufficient Funding.** The State may immediately terminate this grant contract if:

- a) It does not obtain funding from the Minnesota Legislature.
- b) Or, if funding cannot be continued at a level sufficient to allow for the payment of the services covered here. Termination must be by written notice to the Grantee. The State is not obligated to pay for any services that are provided after notice and effective date of termination. However, the Grantee will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed to the extent that funds are available. The State will not be assessed any penalty if the contract is terminated because of the decision of the Minnesota Legislature, or other funding source, not to appropriate funds. The State must provide the Grantee notice of the lack of funding within a reasonable time of the State's receiving that notice.

15 Data Disclosure

Under 2020 Minn. Stat. § 270C.65, Subd. 3, and other applicable law, the Grantee consents to disclosure of its social security number, federal employer tax identification number, and/or Minnesota tax identification number, already provided to the State, to federal and state tax agencies and state personnel involved in the payment of state obligations. These identification numbers may be used in the enforcement of federal and state tax laws which could result in action requiring the Grantee to file state tax returns and pay delinquent state tax liabilities, if any.

16 Exhibits

The following documents are attached and incorporated into this contract:

Exhibit A: Approved budget proposals

1. State Encumbrance Verification

Individual certifies that funds have been encumbered as required by Minn. Stat. §16A.15 and 16C.05

3. State Agency

With delegated authority

Print name: Carolyn M. J. Murphy

Print name: Lori Caspers

Signature: _____

Signature: _____

Title: Accounting Officer Sr. Date: _____

Title: Agency Chief Financial Officer Date: _____

SWIFT Contract No.: _____

2. Grantee

The Grantee certifies that the appropriate person(s) have executed the Contract on behalf of the Grantee as required by applicable articles, bylaws, resolutions, or ordinances.

Print name: _____

Signature: _____

Title: _____ Date: _____

