



Grant Request for Proposals Instructions

Grant to Provide Volunteer Taxpayer Assistance Services

and Tax Credit Outreach Grant

Due Date: July 31, 2024

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Contact Information

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

Phone:

- **For grant questions:** Jessica Delcid, Project Manager, 651-556-3052
- **For contract questions:** Sarah Verke, Contract Manager, 651-556-4059, fmd.contracts.mdor@state.mn.us

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
- Publicize and promote the availability of eligible Minnesota tax credits to taxpayers likely to be eligible for credits targeting low-income taxpayers, including but not limited to:
 - Child Tax Credit
 - Working Family Credit
 - K-12 Education Credit
 - Renter’s Income Tax Credit
 - Homestead Credit Refund (for Homeowners)

“Volunteer Taxpayer Assistance Organization” means an eligible organization qualifying under section 7526A(e)(2)(B) of the Internal Revenue Code of 1986. This includes federally recognized Indian Tribes with experience serving demographic groups or geographic regions with historically low rates of participation in eligible credits.

Our mission for this grant is to provide accessible and high-quality taxpayer assistance services to low-income, elderly, and disadvantaged Minnesotans and to promote the availability of eligible Minnesota tax credits. We aim to empower taxpayers to better understand federal and Minnesota taxes, fulfill their obligations, and claim eligible credits.

Note: You can find definitions of low-income and disadvantaged populations in the Fiscal Year (FY) 2025 Grant Workbook.

Funding Availability

Pursuant to 2024 Minn. Laws Chapter 127, Article 7, Section 4, the commissioner of Revenue has authority to issue additional grants totaling \$2 million for Fiscal Year 2025. This Request for Proposals (RFP) is for \$2 million in grant funds available in the fiscal year beginning July 1, 2024, and ending June 30, 2025.

This is in addition to the \$1.75 million already awarded to grantees for FY25.

There are two pieces to this grant: The Taxpayer Assistance Grant and the Tax Credit Outreach Grant.

The Taxpayer Assistance Grant appropriates \$1 million for FY25.

Taxpayer Assistance Grant funding priority will be given to organizations:

- **Opening new in-person sites**
- **Committing to expanding availability specifically to:**
 - **Tribal reservations**
 - **Rural areas greater than 50 miles from a current free tax preparation site**

We are committed to getting this additional funding to organizations with creative solutions for assisting taxpayers in-person who have barriers getting to an existing physical site.

The Tax Credit Outreach Grant appropriates \$1 million for FY25.

An eligible organization receiving grant funds must use the grant funds to either:

- Publicize and promote the availability of eligible Minnesota tax credits to taxpayers likely to be eligible for those credits
- Provide volunteer taxpayer assistance services

Eligible credit means a credit, refund, or other tax preference targeting low-income taxpayers, including, but not limited to, these credits under Minnesota Statutes 290A, 290.0661, 290.0674, 290.0693, and 290.0671:

- Child Tax Credit
- Working Family Credit
- K-12 Education Credit
- Renter's Income Tax Credit
- Homestead Credit Refund (for Homeowners)

For details on allowable costs and activities for both grants, see [Part Two. Scope of the Grant](#).

We pay grants as a reimbursement to funds you 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, including review by a committee representing content and community specialists with regional knowledge. We will notify selected grantees by October 1, 2024. If selected, you may only incur eligible expenses when the grant contract is fully executed, and the grant reaches its effective date.

Grant requests typically exceed available grant funds. Because this is a competitive grant process, many deserving organizations may not be awarded the full amount of their request.

We rate proposals on a point scale explained in [Part Six. Selection Criteria and Weight](#). If you do not score 130 points or more for the Taxpayer Assistance Grant, you will not be eligible to receive an award for that specific grant.

We evaluate organizations to ensure no significant concerns were raised in prior years, and that they met all grant performance requirements.

Minimum Requirements

Applicants for the **Taxpayer Assistance Grant** must meet these minimum requirements 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

Applicants for the **Tax Credit Outreach Grant** must meet these minimum requirements to be considered for this grant opportunity:

- Have experience serving demographic groups or geographic regions that have historically had low rates of participation in eligible credits

- Be a nonprofit organization or federally recognized Indian Tribe
 - Eligible organizations may include, but are not limited to organizations qualifying under section 7526A(e)(2)(B) of the Internal Revenue Code.
- Be compliant with Minnesota tax and information reporting requirements

Eligible Organization

The applicant must be classified as one of these:

- A private or public non-profit organization that 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.
- 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 in this list. The lead organization filing the application must have a substantive role in the coalition.
- A state government agency or Cooperative Extension office as established by a land-grant college or university. This is only for applicable taxpayers and members of underserved populations as defined in Internal Revenue Code, section 7526A, to which no organizations described in this list are available.

You can find the VITA and TCE program requirements in the relevant editions of [IRS Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators](#) 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 Taxpayer Assistance Grant program goals for FY25?

The Minnesota Department of Revenue awards grants for FY25 to increase free tax preparation assistance services for Minnesotans who are low-income, elderly, and disadvantaged.

We will prioritize funding to organizations:

- **Opening new in-person sites**
- **Committing to expanding availability specifically to:**
 - **Tribal reservations**
 - **Rural areas greater than 50 miles from a current free tax preparation site**

We are committed to getting this additional funding to organizations with creative solutions for assisting taxpayers in-person who have barriers getting to an existing physical site.

What are the Tax Credit Outreach Grant program goals for FY25?

The Minnesota Department of Revenue awards grants for FY25 to publicize and promote the availability of eligible Minnesota tax credits to taxpayers including but not limited to:

- Child Tax Credit
- Working Family Credit
- K-12 Education Credit
- Renter’s Income Tax Credit
- Homestead Credit Refund (for Homeowners)

Our goals for this grant funding are increasing awareness and claims for Minnesota tax credits among demographic groups or geographic regions with historically low rates of participation in eligible credits. Specifically:

- Immigrant communities
- Limited English-speaking communities
- Senior communities
- Low-income communities
- Tribal reservations
- Rural areas greater than 50 miles from a current free tax preparation site
- Brooklyn Park
- Brooklyn Center
- North Minneapolis
- Northeast Minneapolis

Increase publicizing and promotion of eligible credits to taxpayers in additional languages including but not limited to Spanish, Hmong, Oromo, Somali, and others.

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
- Enhance 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
- Publicize and promote the availability of eligible Minnesota tax credits to taxpayers likely to be eligible for those credits

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 in meeting their filing obligations.

What activities are allowed for Taxpayer Assistance Grant funds?

- Recruiting volunteers
- Creating training materials for volunteers
- Training volunteers to prepare accurate income tax and property tax refund returns
- Creating and printing advertisements to promote your free tax preparation site and recruit volunteers, including translating those materials (contracted interpreter services, for example)
- Purchasing materials and equipment that directly aids in providing volunteer taxpayer assistance services
- Paying salaries to employees needed to provide volunteer taxpayer assistance services (excluding volunteers)
- Contracting interpreter services

What activities are allowed for Tax Credit Outreach Grant funds?

- Creating and printing advertising materials, like print advertisements, digital advertisements, radio advertisements, publicity, marketing, design, printing, etc.
- Creating digital content: social media, videos, podcasts, infographics, billboards
- Creating targeted communication: direct mailings, text messaging services to specific groups, newsletters
- Translating advertising materials with contracted interpreter services
- Paying salaries to employees needed to provide outreach
- Outreach fair event fees
- Promotional products or branded merchandise: pens, notepads, coffee mugs, chip clips, and others
- Partnering and collaborating with other organizations on joint marketing campaigns, cross-promotional efforts, and similar ventures

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

Complete the electronic Grant Workbook on our [grant webpage](#) in the **How do I apply?** section. To submit your proposal, [email it to our volunteer grant team](#). Attach any required and relevant documentation not included in the Grant Workbook. If you need more space to answer questions, attach additional pages.

We will not accept proposals sent by any other means.

To be eligible for review, your organization must complete and submit your proposal by July 31, 2024, at 4:30 p.m. Central Time.

Note: We review Minnesota Department of Revenue 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, so answer questions completely. Grant reviewers will not consider answers from another question or section.

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

Do **not** submit any other materials. We will not review them unless we request them.

Proposals must include:

- 1. New: Required financial and grantee capacity review.** For grant awards of \$50,000 or more, you must describe your history of performing the work that will be funded by the grant. This includes describing your organization’s current staffing and current budget.

Minn. Stat. §16B.981/Chapter 62 - MN Laws, Article 7, Section 11 requires that a pre-award risk assessment is conducted for grant awards of \$50,000 or more.

- 2. Financial information.** If you are a nonprofit organization requesting over \$50,000 in grant funds, 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 990-EZ, or certified financial audit
Total annual revenue is \$50,000 to \$750,000	Your most recent IRS Form 990 or 990-EZ or your most recent certified financial audit
Total annual revenue is over \$750,000	Your most recent certified financial audit

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

If you are a for-profit business requesting over \$50,000 in grant funds, you must include:

- Current financial statements
- Certification your business is not under bankruptcy proceedings
- Disclosure of any liens on assets
- Your most recent federal and state tax returns
 - If you have not been in business long enough to have tax returns, you must demonstrate appropriate internal financial controls

- 3. One of these, based on your 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 a copy of both:

- A group exemption ruling letter listing the affiliated tax-exempt organization your organization operates under
- An IRS determination letter recognizing the affiliated organization if you are an organization recognized under section 501(c)(3) of the Internal Revenue Code

4. **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](#).
5. **New:** You must provide evidence you are filed and current in good standing with the Secretary of State.
6. **New:** You must provide a written certification that none of your current principals (public officials, board members, or staff with authority to access grant funds) were convicted of a felony financial crime in the last 10 years.
7. **A completed Grant Workbook, based on the grant you’re applying for.** You will need your organization’s information, including Site Identification Number (SIDN), Electronic Filing Identification Number (EFIN), and other identifying information.

Site Data Table:

Include this only for tax sites your organization requests 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. **You must use all items purchased with grant funds solely for volunteer taxpayer assistance services or to promote the availability of Minnesota tax credits.**

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

FY25 Taxpayer Assistance Grant	October 1, 2024, through August 31, 2025
FY25 Tax Credit Outreach Grant	October 1, 2024, through June 30, 2025

You must separate expense requests into these four categories:

- A. **Equipment and Accessories:** Grant funds may be used to purchase, lease, or rent computer related technology to support the program. Items covered in this category include laptops or desktop computers (limited to \$1,000 per unit), printers, copiers, scanners, projection equipment for training (televisions are not included), shredders, toner, ink cartridges, mice, flash drives, calculators, 10-key pads, laptop cases, cables, software, routers, servers, hotspots, and similar items.

- B. **Advertising:** Print advertisements, radio advertisements, publicity, marketing, design, printing, and similar items. This includes translating these materials.

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

Advertisements must recruit new volunteers, inform the public about volunteer taxpayer assistance services you provide, or promote the availability of eligible Minnesota tax credits to taxpayers, depending on the grants you apply for. Advertisements must be professional, 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.

Note: If you request grant funds for print advertisements, you must send us a copy of the advertisement for review before printing or sharing digitally. We must approve print advertisements each fiscal year. If we do not approve them before you print or share them digitally, 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 or promoting the availability of eligible Minnesota tax credits to taxpayers. This includes salaries, fringe benefits, and stipends for tax site coordinators, electronic filing coordinators, volunteer coordinators, directors, receptionists, office assistants, Certified Acceptance Agents, outreach coordinators, contracted payments for services such as translators, interpreters, tax law instructors, and others.

You **must not** use grant funds to pay volunteers. Volunteer activities 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 or promoting eligible Minnesota tax credits.

You can find information on types of positions and reasonable salary amounts on the [U.S. Bureau of Labor statistics website](#).

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:** General office supplies, paper, storage cabinets, training materials, mileage, parking, mailing, phone, volunteer recognition, space rental, internet, contracted technical support, contracted interpreter services, outreach event fees, promotional products, masks, hand sanitizer, plexiglass, gloves, other personal protective equipment (PPE), cleaning supplies, electronic signature programs such as DocuSign, and similar expenses.

Do **not** include phone, internet, electricity, or rent costs not associated with providing volunteer taxpayer assistance services or promoting the availability of eligible Minnesota tax credits.

What else should I know?

- Mileage reimbursement to volunteers is limited to the IRS current charitable organization mileage rate. For details, see the [IRS Standard Mileage Rates webpage](#).
- In 2024, charitable organizations can reimburse a volunteer up to 14 cents per mile and employees up to 67 cents per mile.
- Grant funds used to purchase volunteer recognition items may not exceed \$10 per volunteer per fiscal year. This expense is only allowed for the Taxpayer Assistance Grant.
- 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. This expense is only allowed for the Taxpayer Assistance Grant.

Ineligible expenses are not limited to:

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

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 15, 2024, at 4:30 p.m. Central time**.

[Email questions to our volunteer grant team](#). You must use “FY25 RFP Questions” in the subject. Include:

- Your organization’s name
- An authorized representative’s name
- Email address
- Phone number

All questions and answers will be posted on our [grant webpage](#) by **July 19, 2024, at 4:30 p.m. Central Time**.

Part Five. Submitting Proposals

All proposals must be received no later than July 31, 2024, at 4:30 p.m. Central Time. We will not consider late proposals. The applicant will incur all costs in applying to this RFP.

[Email your proposal to our volunteer grant team](#).

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 calculations
- Be clear and concise
- Review the proposal before submitting and use more than one reviewer
- Do not wait until the last day to submit

Part Six. Selection Criteria and Weight

The review committee will review each applicant on a 305-point scale for the Taxpayer Assistance Grant and a 170-point scale for the Tax Credit Outreach Grant. The scoring factors and weight are based on need, impact, and prior performance.

Failure to provide a descriptive response to any question will prevent maximum points from being awarded during the evaluation.

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

During our evaluation process, we also consider your financial capacity if you request over \$50,000. We will discuss any items of significant concern. You must resolve concerns to our satisfaction before we award grant funds.

Scoring Criteria for the Taxpayer Assistance Grant

If you are applying for the Taxpayer Assistance Grant, 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 more points to organizations that continue volunteer taxpayer assistance services after the income tax filing season deadline. – **Up to 20 points**
2. New in-person free tax preparation sites you will open in one or more of these areas: Tribal reservations or rural areas greater than 50 miles from a current free tax preparation site. – **Up to 100 points**
3. Creative solutions for assisting taxpayers in-person on Tribal reservations or rural areas greater than 50 miles from a current free tax preparation site in Minnesota. Detail step-by-step what your organization can commit to with additional grant funding this filing season to assist taxpayers in-person on Tribal reservations and rural areas greater than 50 miles from a current free tax preparation site. – **Up to 75 points**
4. Clear explanation of how grant funding will improve (or provide, if this is your first year) volunteer taxpayer assistance services to immigrant, low-income, elderly, and disadvantaged Minnesotans. Include clearly stated goals, and how you will meet those goals, to expand (or provide, if this is your first year) volunteer taxpayer assistance services. This should include SMART goals: Specific, Measurable, Attainable, Realistic, and Timely. — **Up to 10 points**
5. Clear explanation of how your proposed budget helps you meet your goals to provide volunteer taxpayer assistance services. This includes a detailed budget noting how you will spend grant funds. — **Up to 10 points**
6. Specific partnership efforts or plans to collaborate with other organizations (such as schools, government entities, Tribal governments, American Indian nonprofits, and community-based non-profit or for-profit organizations) to increase (or provide, if this is your first year) volunteer taxpayer assistance services. Explain the roles and responsibilities of each collaborating organization, such as equipment, training assistance, advertising, or supplies. Include specific contributions your organization has provided and plans to provide to increase and expand volunteer taxpayer assistance services to immigrant, low-income, elderly, and disadvantaged Minnesotans. — **Up to 10 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 20 points**
8. Your plan for expanding services to any new populations identified in the Grant Workbook through collaboration and partnership with new organizations, especially those 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. For definitions of diversity and inclusion, see [Part Twelve. Additional Information \(“Diversity and Inclusion”\)](#). — **Up to 10 points**
9. Your plan for recruiting new volunteers and retaining past volunteers to provide volunteer taxpayer assistance services, and how grant funds will improve these plans. If this is your first year providing volunteer taxpayer assistance services, explain your goals for recruiting volunteers. 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 10 points**

10. Your plan to serve taxpayers who need service in languages other than English, including but not limited to Spanish, Hmong, Oromo, and Somali. Include any details about needed translation, whether done internally or through contractors. — **Up to 10 points**
11. Your plan for training volunteers to provide volunteer taxpayer assistance services this filing season, and how grant funds will improve training. Include a list of federal, Minnesota, and other topics covered during training, the hours spent on each topic, the delivery method of the training (such as Link & Learn, self-study, or classroom training), and the training materials used. We give additional consideration to organizations who provide extensive Minnesota tax training. — **Up to 10 points**

Note: Taxpayer Assistance Grant organizations must attend a minimum of two of the five Minnesota tax training webinars provided in December and January. Your organization must have one representative attend for each free tax preparation site that receives grant funding. The representative for each site should either provide training to your volunteers or be available at that site for technical guidance during the filing season. We will provide more details about these trainings to grant recipients in the fall. Tax Credit Outreach grantees are encouraged, but not required, to attend these trainings to learn more about the Minnesota tax credits they are promoting.

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. For definitions of diversity and inclusion, see the [Diversity and Inclusion section in Part Twelve. Additional Information](#). — **Up to 10 points**
13. Cost per return. We evaluate the cost per return for the previous grant period based on your grant awards and the number of returns you prepared in those years. We use production numbers captured in our systems for the sites in your proposal at the time of evaluation. — **Up to 10 points**

Scoring Criteria for the Tax Credit Outreach Grant

If you are applying for the Tax Credit Outreach Grant, we will evaluate and score your organization's proposal based on these factors:

1. Your plan for publicizing and promoting the availability of eligible Minnesota tax credits to taxpayers. We give additional consideration to organizations with experience serving demographic groups or geographic regions with historically low rates of participation in eligible credits. This includes: immigrant communities, limited English-speaking communities, senior communities, low-income communities, Tribal reservations, rural areas greater than 50 miles from a current free tax preparation site, Brooklyn Park, Brooklyn Center, North Minneapolis, and Northeast Minneapolis. We give additional consideration to organizations who publicize and promote in languages other than English, such as Spanish, Hmong, Oromo, Somali, and others. — **Up to 50 points**

2. Clear explanation of how grant funding will help you to publicize and promote the availability of eligible Minnesota tax credits to taxpayers. Include clearly stated goals, and how you will reach these goals, to promote the availability of eligible Minnesota tax credits to taxpayers that have historically had low rates of participation claiming these eligible credits. This should include SMART goals: Specific, Measurable, Attainable, Realistic, and Timely. — **Up to 50 points**
3. Clear explanation of how your proposed budget helps you meet your goals to promote the availability of eligible Minnesota tax credits to taxpayers. This includes a detailed budget noting how you will spend grant funds. — **Up to 20 points**
4. Your specific partnership efforts or plans to collaborate with other organizations (such as schools, government entities, Tribal governments, American Indian nonprofits, and community-based non-profit or for-profit organizations) to promote the availability of eligible Minnesota tax credits. Explain the roles and responsibilities of each collaborating organization, such as equipment, training assistance, advertising, or supplies. Include specific contributions your organization has provided and plans to provide to reach taxpayers with historically low rates of participation in claiming eligible Minnesota tax credits. We give additional consideration if the partnered organizations serve demographic groups or geographic regions with historically low rates of participation in eligible credits, including immigrant communities, limited English-speaking communities, senior communities, low-income communities, Tribal reservations, rural areas greater than 50 miles from a current free tax preparation site, Brooklyn Park, Brooklyn Center, North Minneapolis, and Northeast Minneapolis. — **Up to 15 points**
5. Your plan to serve taxpayers who need materials in languages other than English, not limited to Spanish, Hmong, Oromo, and Somali. Include details about translating needed materials, whether done internally or through contractors. — **Up to 15 points**
6. Identify the populations you plan to serve. We give additional consideration to organizations who serve individuals who speak limited or no English, have low income, are age 60 or older, are American Indian, or have historically low rates of participation in eligible credits. — **Up to 20 points**

Part Seven. Grant Awards

If we award you grant funds, we will email your grant contract by **September 30, 2024**. 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, 2024. [Email your revised budget to our volunteer grant team.](#)

What if I am not awarded grant funds?

We will email you by **September 30, 2024**, to indicate why you were not selected for grant funds.

Our award decisions are final and not subject to appeal.

Part Eight. Accountability and Reporting

Progress and final reports

All grantees must submit progress reports and final reports.

When are progress reports due?

February 14, 2025

When are final reports due?

May 2, 2025

How do I submit a report?

1. Go to the [grant webpage](#) and locate the reports in the **Information and Forms for the Fiscal Year 2024-2025 RFP** section.
2. Answer all questions in the report. Include any supporting documentation that helps answer questions in the report.
3. [Email your report to our volunteer grant team](#) 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.

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 after we receive it.

FY25 Budget Revisions

If your organization was not awarded the full amount of your grant request, you must submit an updated budget request and explanation of how you will spend grant funds to reach your goals for FY25 by **October 31, 2024**. To find the updated budget worksheet, go to the [grant webpage](#) and look in the **Information and Forms for the Fiscal Year 2024-2025 RFP** section.

Part Nine. Monitoring Visits and Reviews

- We will conduct at least one monitoring visit to any site with a grant of \$50,000 or more each fiscal year. We may conduct the 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 are not limited to: new grantees, receiving advance payments, random selection, high risk, FSA only site. We may conduct visits in person, virtually, or by phone during the tax filing season.
- By law, we may examine all books, records, documents, and accounting 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. More information is available in [Minnesota Statutes 2022, section 16B.98](#), subdivision 8. This requirement lasts for a minimum of six years from the grant contract 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 meet 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 the [State Policy on Grant Payments](#). Reimbursement is the preferred method for making grant payments. All 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.

The Minnesota Department of Revenue reimburses grant funds.

Taxpayer Assistance Grant:

- You must have spent the money between October 1, 2024, and August 31, 2025, before requesting reimbursement

Tax Credit Outreach Grant:

- You must have spent the money between October 1, 2024, and June 30, 2025, before requesting reimbursement

When are reimbursement requests due?

Taxpayer Assistance Grant:

Your organization may submit reimbursement requests at these times:

- When the progress report is due on February 14, 2025
- When the final report is due on May 2, 2025
- Before August 31, 2025

Tax Credit Outreach Grant:

Your organization may submit reimbursement requests at these times:

- When the progress report is due on February 14, 2025
- When the final report is due on May 2, 2025
- Before July 15, 2025

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 for the Taxpayer Assistance Grant or through mid-July for the Tax Credit Outreach Grant.

Taxpayer Assistance Grant: We will not accept reimbursement requests after August 31, 2025, at 4:30 p.m. Central Time.

Tax Credit Outreach Grant: We will **not** accept reimbursement requests after July 15, 2025, at 4:30 p.m. Central Time.

What documentation do I need to provide?

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

- 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 or promoting Minnesota tax credits.
- Mileage logs must include the date, who was traveling, where they went, the purpose, and the starting and ending locations of travel.
- Reimbursement requests for food and beverages from a restaurant must include an itemized receipt showing the purchases made, including the cost of each item, tips, delivery fees, service fees, taxes, and the total. A credit card receipt for the total cost alone is not adequate documentation.
- 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 or to promote Minnesota tax credits, 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](#) and look in the **Information and Forms for the Fiscal Year 2024-2025 RFP** section for the Reimbursement Request Expense Tracking Sheet.
2. Complete the 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 tracking sheet. Use as few attachments as possible.
4. [Email your request to our volunteer grant team.](#)

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. We only issue advance grant funds to past grant recipients. Your advance request may be up to 50% of your grant award but may not exceed \$10,000 per fiscal year.

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. We will not allow advance grant funds 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 does not request them.

If you receive advance grant funds:

- Your grant contract agreement will include an advance payment provision, including the return of unspent funds.
- We will conduct a monitoring visit before June 30 for each fiscal year grant funds are awarded. If we determine you did not spend grant funds in accordance with 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.**

To consider organizations for grant funding, we must receive completed grant proposals by July 31, 2024, at 4:30 p.m. Central Time.

We will notify grant recipients of funding decisions by September 30, 2024. All applicants awarded funding must submit a signed grant contract agreement before any funds can be spent. Taxpayer Assistance Grant recipients must spend the grant funds by August 31, 2025. Tax Credit Outreach Grant recipients must spend the grant funds by June 30, 2025.

FY25 Taxpayer Assistance Grant Timeline	
RFP posted on the Department of Revenue website	July 1, 2024
Submit questions about the RFP by 4:30 p.m. Central Time	July 15, 2024
Proposals due no later than 4:30 p.m. Central Time	July 31, 2024
Committee Review of proposals	August 1, 2024, through September 30, 2024
Notification of selection or non-selection	September 30, 2024
Funds available for use	October 1, 2024, through August 31, 2025
Progress report due	February 14, 2025
Final report due	May 2, 2025
Final reimbursement requests due	August 31, 2025
FY25 Grant period	October 1, 2024, through August 31, 2025

FY25 Tax Credit Outreach Grant Timeline	
RFP posted on the Department of Revenue website	July 1, 2024
Submit questions about the RFP by 4:30 p.m. Central Time	July 15, 2024
Proposals due no later than 4:30 p.m. Central Time	July 31, 2024
Committee review of proposals	August 1, 2024, through September 30, 2024
Notification of selection or non-selection	September 30, 2024
Funds available for use	October 1, 2024, through June 30, 2025
Progress report due	February 14, 2025
Final report due	May 2, 2025
Final reimbursement requests due	July 15, 2025
FY25 Grant period	October 1, 2024, through June 30, 2025

Part Twelve. Additional Information

- Submitting inaccurate or misleading information may disqualify you from the grant contract agreement award and may subject your organization to suspension or debarment proceedings, as well as other remedies available to the State, by law.
- [Minnesota Statute 16B.981](#) and [Chapter 62 - MN Laws](#), Article 7, Section 11, Subd. 3-5 establish the authority for a granting agency to:
 - Provide or require enhanced grant oversight
 - Request additional information from a potential grantee to determine if there is a substantial risk that they cannot or would not perform the required duties of the grant contract agreement
 - The potential grantee has 30 business days to respond
 - Develop a plan to address the risk or concerns identified
 - Not award the grant
 - The granting agency must provide notice of this determination to not award the grant to the grantee and the Commissioner of Administration.
 - The notice must include the following:
 - The reason for postponing or not awarding the grant

- The timeline for the process for contesting the agency’s decision
- Any statement in this RFP containing “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 agreement, 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 agreement is attached (pages 24-40). If any section presents critical problems for you, you must indicate those issues in your proposal.
- Any resulting grant contract agreement will begin on October 1, 2024, or upon full execution of the grant contract agreement, whichever is later.
- If you need to terminate your grant contract agreement 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 the public.

Diversity and Inclusion

The State of Minnesota is committed to advancing diversity and inclusion in both its own agencies and the volunteer programs supporting 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, not limited to:

- Age
- Color
- Education
- Ethnicity
- Gender identity and expression
- Language
- Marital status
- Race
- Religion
- Sexual orientation
- Socioeconomic status

- 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.

Conflicts of Interest

State grant policy requires that steps and procedures are in place to prevent individual and organizational conflicts of interest, both in reference to applicants and reviewers per [Minn. Stat. 16B.98 Subd. 2-3](#) and [08-01 Conflict of Interest in State Grant-Making Policy](#).

Organizational conflicts of interest occur when:

- A grantee or applicant is unable or potentially unable to offer impartial assistance or advice to Revenue due to competing duties or loyalties
- A grantee or potential grantee has an unfair competitive advantage through being provided unauthorized proprietary information or source selection information not available to all competitors
- A grantees 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 in question or disclosed, the applicants or grantees will be notified and actions may be pursued, not limited to revising the grant work plan or grantee duties to mitigate the risk, requesting the grant applicant to submit an organizational conflict of interest mitigation plan, disqualification from eligibility for the grant award, amending the grant, or termination of the grant contract 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 for more details.

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

- Proposal responses submitted by grantees are private or nonpublic data until we open the responses.
- Once we open proposal responses, the names, addresses, and amounts requested of grant applicants are public data.
- Data we create or maintain as part of the evaluation process are protected nonpublic data until we complete the grant evaluation process (when all grant contract agreements are fully executed).
- After we complete the grant evaluation process:
 - 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 Contracts

State of Minnesota Taxpayer Assistance Grant Contract Agreement

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

Recitals

1. Under Minnesota Statute §270C.21 and 2023 Minn. Law, Chapter 64, Article 1, Section 14, the State is authorized to enter into this grant contract agreement.
2. The State is in need of voluntary taxpayer assistance services to low income, elderly, or disadvantaged Minnesota residents.
3. The Grantee represents that it is duly qualified and agrees to perform all services described in this grant contract agreement to the satisfaction of the State. Pursuant to Minn. Stat. §16B.98, Subd. 1, the Grantee agrees to minimize administrative costs as a condition of this grant contract agreement.

Grant Contract Agreement

1 Term of Grant Contract Agreement

- 1.1 **Effective date:** October 1, 2024, or the date the State obtains all required signatures under Minn. Stat. §16B.98, Subd. 5, whichever is later. Per Minn. Stat. §16B.98, Subd. 7, no payments will be made to the Grantee until this grant contract agreement is fully executed.

The Grantee must not begin work under this grant contract agreement 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, 2025, or until 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 agreement: 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 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 grant contract agreement 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 agreement.

2.3 The State and grantee recognize the grant period in this grant contract agreement:

The grant period is October 1, 2024, through August 31, 2025.

- (a) The following reporting must be completed:

The Grantee must submit a progress report no later than February 14, 2025, as required in the Reporting section of the Department's Request for Proposals. If the Grantee does not submit a progress report by February 14, 2025, 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 Contract Agreement may be terminated immediately for non-compliance.

The Grantee must submit a final report no later than May 2, 2025, 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, 2025, 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 Contract Agreement may be terminated immediately for non-compliance.

3 Time

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

4 Consideration and Payment

4.1 **Consideration.** The State will pay for all services performed by the Grantee under this grant contract agreement as follows:

- (a) **Compensation**

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

Grant period award: The Grantee has been awarded \$XXX.XX for the 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, 2025. 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 grant period award.

- (b) **Travel Expenses**

Reimbursement for travel and subsistence expenses actually and necessarily incurred by the Grantee as a result of this grant contract agreement will be approved, provided that the Grantee will be reimbursed for travel and subsistence expenses in the same manner and in no greater amount than provided in the current "Commissioner's Plan" promulgated by the Commissioner of Minnesota Management and Budget (MMB). The Grantee will not be reimbursed for travel and

subsistence expenses incurred outside Minnesota unless it has received the State's prior written approval for out of state travel. Minnesota will be considered the home state for determining whether travel is out of state.

- Mileage reimbursement to volunteers is limited to the IRS current charitable organization mileage rate. For details, see the [IRS Standard Mileage Rates webpage](#).
- In 2024, charitable organizations can reimburse a volunteer up to 14 cents per mile and employees up to 67 cents per mile.

(C) Total Obligation

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

4.2 Payment

(a) Reimbursements

The State will promptly pay the Grantee after the Grantee requests reimbursement and the State's Authorized Representative reviews and accepts the request. Reimbursements will be paid in the following manner:

The 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, 2025.

(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 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, 2025).

4.3 Contracting and Bidding Requirements

- (a)** Any services and/or materials that are expected to cost \$100,000 or more must undergo a formal notice and bidding process.
- (b)** Services and/or materials that are expected to cost between \$25,000 and \$99,999 must be competitively awarded based on a minimum of three (3) verbal quotes or bids.
- (c)** Services and/or materials that are expected to cost between \$10,000 and \$24,999 must be competitively awarded based on a minimum of two (2) verbal quotes or bids or awarded to a targeted vendor.

- (d) The grantee must take all necessary affirmative steps to assure that targeted vendors from businesses with active certifications through these entities are used when possible:
- a. [State Department of Administration's Certified Targeted Group, Economically Disadvantaged and Veteran-Owned Vendor List](#)
 - b. Metropolitan Council Underutilized Business Program: MCUB: [Metropolitan Council Underutilized Business Program](#)
 - c. Small Business Certification Program through Hennepin County, Ramsey County, and City of St. Paul: [Central Certification Directory](#)
- (e) The grantee must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts.
- (f) The grantee must maintain supporting documentation of the purchasing or bidding process used to contract services in their financial records, including supporting documentation justifying a single/sole source bid, if applicable.
- (g) Notwithstanding (a) - (d) above, the State may waive bidding process requirements when:
- Vendors included in response to competitive grant request for proposal process were approved and incorporated as an approved work plan for the grant.
 - *It is determined there is only one legitimate or practical source for such materials or services and that grantee has established a fair and reasonable price.*
- (h) For projects that include construction work of \$25,000 or more, prevailing wage rules apply per [Minn. Stat. §§177.41](#) through [177.44](#). These rules require that the wages of laborers and workers should be comparable to wages paid for similar work in the community as a whole.
- (i) The grantee must not contract with vendors who are suspended or debarred in MN: <https://mn.gov/admin/osp/government/suspended-debarred/index2.jsp>

5 **Conditions of Payment**

All services provided by the Grantee under this grant contract agreement 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 Sarah Verke, Contract Coordinator (or successor), 600 Robert St. N, St. Paul, Minnesota 55101, phone 651-556-4059, sarah.verke@state.mn.us, Financial Management Division, Minnesota Department of Revenue. The State's Authorized Representative is responsible for:

- drafting the terms and conditions of this grant contract agreement
- encumbering the funds necessary to reimburse Grantee's eligible expenses
- and route for signatures

The State's Authorized Representative is Jessica Delcid, Technical/Project Manager (or successor), 600 Robert St. N, St. Paul, Minnesota 55101, phone 651-556-3052 or 1-800-818-6871, volunteer.grant.mdor@state.mn.us, Income Tax & Withholding Division, Minnesota Department of Revenue. She is responsible for:

- managing the compliance of this grant contract agreement
- considering, accepting, or rejecting any grant contract agreement modifications
- managing the technical aspect of the grant contract agreement
- serving as the liaison with the Grantee for operational issues, monitoring visits, financial reconciliations, and progress and final reports
- service approval and acceptance
- approving grantee payments

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

7 Assignment, Amendments, Waiver, and Grant Contract Agreement Complete

- 7.1 **Assignment.** The Grantee may neither assign nor transfer any rights or obligations under this grant contract agreement without the prior written consent of the State, approved by the same parties who executed and approved this grant contract agreement, or their successors in office.
- 7.2 **Amendments.** Any amendments to this grant contract agreement 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 agreement, or their successors in office.
- 7.3 **Waiver.** If the State fails to enforce any provision of this grant contract agreement, that failure does not waive the provision or the State's right to enforce it.
- 7.4 **Grant Contract Agreement Complete.** This grant contract agreement 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 agreement, 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 agreement 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 agreement.

9 State Audits

Under Minnesota statute §16B.98, Subd.8, the Grantee's books, records, documents, and accounting procedures and practices of the Grantee or other party that are relevant to the grant contract agreement or transaction are subject to examination by the Commissioner of Administration, by the State granting agency, and/or the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the end of this grant contract agreement, 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 contract 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, Minn. Stat. Ch. 13, as it applies to all data provided by the State under this grant contract agreement, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Grantee under this grant contract agreement. The civil remedies of 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 the intellectual property rights, including copyrights, patents, trade secrets, trademarks, and service marks in the works and documents created and paid for under this Grant Contract Agreement. 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 Grant Contract Agreement. "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 Grant Contract Agreement. 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 Grant Contract Agreement. 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 Grant Contract Agreement, 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 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 because 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 agreement 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 agreement. All projects primarily funded by the state grant appropriations must publicly credit the State of Minnesota, including on the grantee's website when practicable.

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 agreement. Venue for all legal proceedings out of this grant contract agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota. All provisions of this grant contract agreement 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 grant contract agreement.

14 Termination

14.1 (a) **Termination by the State.** The State may immediately terminate this grant contract agreement 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.

(b) **Termination by The Commissioner of Administration.** The Commissioner of Administration may unilaterally cancel this grant contract agreement if further performance under the agreement

would not serve agency purposes or is not in the best interest of the State.

14.2 **Termination for Cause.** The State may immediately terminate this grant contract agreement if the State finds that there has been a failure to comply with the provisions of this grant contract agreement, 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 agreement 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 grant contract agreement 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 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 grant contract agreement:

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: _____

Print name: _____

Signature: _____

Signature: _____

Title: _____ Date: _____

Title: _____ Date: _____

SWIFT Contract No.: _____

2. Grantee

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

Print name: _____

Signature: _____

Title: _____ Date: _____

State of Minnesota
Tax Credit Outreach Grant Contract Agreement

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.21 and 2023 Minn. Law, Chapter 64, Article 7, section 30, the State is authorized to enter into this grant contract agreement.
2. The State needs eligible nonprofit organizations and federally recognized Indian Tribes who can publicize and promote the availability of eligible Minnesota tax credits to taxpayers likely to be eligible for those credits and aid in the provision of volunteer taxpayer assistance services to low-income, elderly, or disadvantaged Minnesota residents.
3. The Grantee represents that it is duly qualified and agrees to perform all services described in this grant contract agreement to the satisfaction of the State. Pursuant to Minn. Stat. §16B.98, Subd. 1, the Grantee agrees to minimize administrative costs as a condition of this grant contract agreement.

Grant Contract Agreement

1 Term of Grant Contract Agreement

- 1.1 **Effective date:** October 1, 2024, or the date the State obtains all required signatures under Minn. Stat. §16B.98, Subd. 5, whichever is later. Per Minn. Stat. §16B.98, Subd. 7, no payments will be made to the Grantee until this grant contract agreement is fully executed.

The Grantee must not begin work under this grant contract agreement 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:** June 30, 2025, or until 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 agreement: 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 Minn. Stat. §16B.97, Subd. 4 (a) (1). Publicize and promote the availability of eligible Minnesota tax credits to taxpayers likely to be eligible for them (2). 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 agreement 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 agreement.

2.3 The State and grantee recognize the grant period in this grant contract agreement:

The grant period is October 1, 2024, through June 30, 2025.

(c) The following reporting must be completed:

The Grantee must submit a progress report no later than February 14, 2025, as required in the Reporting section of the Department's Request for Proposals. If the Grantee does not submit a progress report by February 14, 2025, the organization may not be reimbursed for remaining grant funds and may **not** be eligible to receive grant monies under the Tax Credit Outreach grant program in the next fiscal year. This Grant Contract Agreement may be terminated immediately for non-compliance.

The Grantee must submit a final report no later than May 2, 2025, 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, 2025, the organization may not be reimbursed for remaining grant funds and may **not** be eligible to receive grant monies under the Tax Credit Outreach grant program in the next fiscal year. This Grant Contract Agreement may be terminated immediately for non-compliance.

3 Time

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

4 Consideration and Payment

4.1 **Consideration.** The State will pay for all services performed by the Grantee under this grant contract agreement as follows:

(a) **Compensation**

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

Grant period award: The Grantee has been awarded \$XXX.XX for the 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 July 15, 2025. 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 grant period award.

(b) **Travel Expenses**

Reimbursement for travel and subsistence expenses actually and necessarily incurred by the Grantee as a result of this grant contract agreement will be approved, provided that the Grantee will be reimbursed for travel and subsistence expenses in the same manner and in no greater amount than provided in the current "Commissioner's Plan" promulgated by the Commissioner of Minnesota Management and Budget (MMB). The Grantee will not be reimbursed for travel and subsistence expenses incurred outside Minnesota unless it has received the State's prior written

approval for out of state travel. Minnesota will be considered the home state for determining whether travel is out of state.

- Mileage reimbursement to volunteers is limited to the IRS current charitable organization mileage rate. For details, see the [IRS Standard Mileage Rates webpage](#).
- In 2024, charitable organizations can reimburse a volunteer up to 14 cents per mile and employees up to 67 cents per mile.

(c) Total Obligation

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

4.2 Payment

(a) Reimbursements

The State will promptly pay the Grantee after the Grantee requests reimbursement and the State's Authorized Representative reviews and accepts the request. Reimbursements will be paid in the following manner:

The 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 July 15, 2025.

(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 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 (July 31, 2025).

4.3 Contracting and Bidding Requirements

- (a)** Any services and/or materials that are expected to cost \$100,000 or more must undergo a formal notice and bidding process.
- (b)** Services and/or materials that are expected to cost between \$25,000 and \$99,999 must be competitively awarded based on a minimum of three (3) verbal quotes or bids.
- (c)** Services and/or materials that are expected to cost between \$10,000 and \$24,999 must be competitively awarded based on a minimum of two (2) verbal quotes or bids or awarded to a targeted vendor.
- (d)** The grantee must take all necessary affirmative steps to assure that targeted vendors from businesses with active certifications through these entities are used when possible:

- a. [State Department of Administration's Certified Targeted Group, Economically Disadvantaged and Veteran-Owned Vendor List](#)
 - b. Metropolitan Council Underutilized Business Program: MCUB: [Metropolitan Council Underutilized Business Program](#)
 - c. Small Business Certification Program through Hennepin County, Ramsey County, and City of St. Paul: [Central Certification Directory](#)
- (e) The grantee must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts.
- (f) The grantee must maintain supporting documentation of the purchasing or bidding process used to contract services in their financial records, including supporting documentation justifying a single/sole source bid, if applicable.
- (g) Notwithstanding (a) - (d) above, the State may waive bidding process requirements when:
- Vendors included in response to competitive grant request for proposal process were approved and incorporated as an approved work plan for the grant.
 - *It is determined there is only one legitimate or practical source for such materials or services and that grantee has established a fair and reasonable price.*
- (h) For projects that include construction work of \$25,000 or more, prevailing wage rules apply per [Minn. Stat. §§177.41](#) through [177.44](#). These rules require that the wages of laborers and workers should be comparable to wages paid for similar work in the community as a whole.
- (i) The grantee must not contract with vendors who are suspended or debarred in MN: <https://mn.gov/admin/osp/government/suspended-debarred/index2.jsp>

5 **Conditions of Payment**

All services provided by the Grantee under this grant contract agreement 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 Sarah Verke, Contract Coordinator (or successor), 600 Robert St. N, St. Paul, Minnesota 55101, phone 651-556-4059, sarah.verke@state.mn.us, Financial Management Division, Minnesota Department of Revenue. The State's Authorized Representative is responsible for:

- drafting the terms and conditions of this grant contract agreement
- encumbering the funds necessary to reimburse Grantee's eligible expenses
- and route for signatures

The State's Authorized Representative is Jessica Delcid, Technical/Project Manager (or successor), 600 Robert St. N, St. Paul, Minnesota 55101, phone 651-556-3052 or 1-800-818-6871,

volunteer.grant.mdor@state.mn.us, Income Tax & Withholding Division, Minnesota Department of Revenue. She is responsible for:

- managing the compliance of this grant contract agreement
- considering, accepting, or rejecting any grant contract agreement modifications
- managing the technical aspect of the grant contract agreement
- serving as the liaison with the Grantee for operational issues, monitoring visits, financial reconciliations, and progress and final reports
- service approval and acceptance
- approving grantee payments

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

7 Assignment, Amendments, Waiver, and Grant Contract Agreement Complete

- 7.1 **Assignment.** The Grantee may neither assign nor transfer any rights or obligations under this grant contract agreement without the prior written consent of the State, approved by the same parties who executed and approved this grant contract agreement, or their successors in office.
- 7.2 **Amendments.** Any amendments to this grant contract agreement 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 agreement, or their successors in office.
- 7.3 **Waiver.** If the State fails to enforce any provision of this grant contract agreement, that failure does not waive the provision or the State's right to enforce it.
- 7.4 **Grant Contract Agreement Complete.** This grant contract agreement 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 agreement, 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 agreement 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 agreement.

9 State Audits

Under Minnesota statute §16B.98, Subd.8, the Grantee's books, records, documents, and accounting procedures and practices of the Grantee or other party that are relevant to the grant contract agreement or transaction are subject to examination by the Commissioner of Administration, by the State granting agency, and/or the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the end of this grant contract agreement, 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 contract 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, Minn. Stat. Ch. 13, as it applies to all data provided by the State under this grant contract agreement, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Grantee under this grant contract agreement. The civil remedies of 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 the intellectual property rights, including copyrights, patents, trade secrets, trademarks, and service marks in the works and documents created and paid for under this grant contract agreement. 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 grant contract agreement. "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 grant contract agreement. 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 grant contract agreement. 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 grant contract agreement, 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 complies with 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 because 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 agreement 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 agreement. All projects primarily funded by the state grant appropriations must publicly credit the State of Minnesota, including on the grantee's website when practicable.

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 agreement. Venue for all legal proceedings out of this grant contract agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota. All provisions of this grant contract agreement 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 grant contract agreement.

14 Termination

14.1 (a) **Termination by the State.** The State may immediately terminate this grant contract agreement 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.

(b) **Termination by The Commissioner of Administration.** The Commissioner of Administration may unilaterally cancel this grant contract agreement if further performance under the agreement would not serve agency purposes or is not in the best interest of the State.

14.2 **Termination for Cause.** The State may immediately terminate this grant contract agreement if the State finds that there has been a failure to comply with the provisions of this grant contract agreement, 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 agreement 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 grant contract agreement 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.

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3. State Agency

With delegated authority

Print name: _____

Print name: _____

Signature: _____

Signature: _____

Title: _____ Date: _____

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SWIFT Contract No.: _____

2. Grantee

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

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