



Grant Request for Proposals Instructions

Grant to Provide Volunteer Taxpayer Assistance Services

and Tax Credit Outreach Grant

Due Date: July 31, 2025

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Contact Information

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

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- **For process improvement:** Aparna Mohan, Grant Coordinator, 651-556-3094
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- **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 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 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.

“Tax Outreach Organization” means a nonprofit or federally recognized Indian Tribe with experience serving demographic groups or geographic regions with historically low rates of participation in eligible credits

Our mission for these grants 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 Minnesota tax credits.

Note: You can find definitions of low-income and disadvantaged populations in the Fiscal Year (FY) 2026-2027 Grant Workbook.

Funding Availability

The commissioner of Revenue has authority to issue grants totaling \$5.5 million for the 2026-2027 biennium, also known as the grant period. This Request for Proposals (RFP) is for \$5.5 million in grant funds available in the fiscal years beginning July 1, 2025, and ending June 30, 2027.

There are two grants: The Taxpayer Assistance Grant and the Tax Credit Outreach Grant.

The Taxpayer Assistance Grant appropriates \$1.25 million each year.

The Tax Credit Outreach Grant appropriates \$1.5 million each year.

Revenue awards grants for two-year periods. We will fund the second year subject to satisfactory performance, compliance with program terms, and availability of appropriated funds. If you fail to meet your return goals or do not provide required reports on time, this may affect your second-year funding award, making you ineligible for future grant funding, or both.

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

If we award your organization grant funds, you may only spend and reimburse the first year's amount awarded in the first year of the biennium. Remaining funds from the first year will carry over into the second year for the Taxpayer Assistance Grant only.

Minimum Requirements

To be considered for the **Taxpayer Assistance Grant**, applicants must meet these minimum requirements:

- 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 for previous grant recipients.

To be considered for the **Tax Credit Outreach Grant**, applicants must meet these minimum requirements:

- Have experience serving demographic groups or geographic regions that have historically low claim rates for 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.
- Be compliant with last year’s grant contract for previous grant recipients.

Eligible Organization

The applicant must be classified as one of these according to Internal Revenue Code:

- 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 credit unions and faith-based and community organizations.
- A public, non-profit, or privately-owned 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.
- 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.

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?

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

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

What are the Volunteer Taxpayer Assistance Grant program goals for FY26-27?

The Minnesota Department of Revenue awards grants for FY26-27 to increase free tax preparation assistance services for Minnesotans who are low-income, elderly, and disadvantaged.

Our three goals for this grant funding:

Goal 1: Open new in-person free tax preparation sites or find creative solutions for assisting taxpayers who have barriers getting to an existing physical site, specifically on Tribal reservations and in rural areas.

Goal 2: Open new tax sites or expand services at existing sites to meet the needs of the community. Examples of this include:

- Opening new in-person sites in the community.
- Expanding days or hours of operation compared to previous years.
- Providing other service options such as virtual services, drop-off services, or Facilitated Self Assistance (FSA).

Goal 3: Increase the number of multilingual volunteers at free tax preparation sites, including but not limited to Spanish, Hmong, Oromo, Somali, Ojibwe, Lakota, and others.

What are the Tax Credit Outreach Grant program goals for FY26-27?

The Minnesota Department of Revenue awards grants for FY26-27 to publicize and promote Minnesota tax credits to taxpayers likely to be eligible for:

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

Our three goals for this grant funding:

Goal 1: Increase awareness and claims for Minnesota tax credits among demographic groups and communities with historically low claim rates, specifically:

- Immigrant communities
- Limited English-speaking communities
- Senior communities
- Low-income communities
- Tribal reservations
- Rural areas

Goal 2: Increase awareness and claims of Minnesota tax credits, focusing on rural area accessibility and Tribal reservation support.

Goal 3: Promote and publicize Minnesota tax credits to eligible taxpayers in additional languages including but not limited to Spanish, Hmong, Oromo, Somali, Ojibwe, Lakota, and others.

Part Two. Scope of Grant

Our grants provide funds to qualifying, eligible organizations to achieve these objectives:

- Provide volunteer taxpayer assistance services to eligible persons 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 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 Volunteer 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. For example: contracted interpreter services.
- 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, and printing.
- Creating digital content: social media, videos, podcasts, infographics, billboards.
- Creating targeted communication: direct mailings, text messaging 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 with 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, 2025, 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 requests of \$50,000 or more, you must describe your history of performing the work the grant will fund. This includes describing your organization's current staffing and current budget. All potential grantees. See Exhibit A.
 - a) **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. See Exhibit B.

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.

2. 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.

3. **Minnesota Attorney General Exemption.** You must provide evidence you are filed and current in good standing with the Minnesota Attorney General, or 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](#).
4. **New: Evidence of Good Standing, Secretary of State.** You must provide evidence you are filed and current in good standing with the Secretary of State. For-profit and nonprofit potential grantees. See Exhibit C.

5. **New: Certification.** You must provide a written certification that none of your current principals, including public officials, board members, or staff with authority to access grant funds, were convicted of a felony financial crime in the last 10 years. All potential grantees. See Exhibit D.
6. **New: Certification.** You must provide a written certification that your organization has not been suspended or debarred from doing business with the State of Minnesota or with the federal government. All potential grantees. See Exhibit E.
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 free tax preparation sites your organization requests Volunteer Taxpayer Assistance Grant funds to support. Do not include data for tax sites that would not receive grant funding.

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

Budget:

Expenses must be reasonable and necessary. **You must use all items purchased with grant funds solely for volunteer taxpayer assistance services or to promote the availability of eligible Minnesota tax credits.**

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

FY26 Taxpayer Assistance Grant	October 1, 2025, through August 31, 2026
FY27 Taxpayer Assistance Grant	October 1, 2026, through August 31, 2027
FY26 Tax Credit Outreach Grant	October 1, 2025, through June 30, 2026
FY27 Tax Credit Outreach Grant	October 1, 2026, through June 30, 2027

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, shredders, toner, ink cartridges, mice, flash drives, calculators, 10-key pads, laptop cases, cables, software, routers, servers, hotspots, and similar items. Televisions are not included.
- B. **Advertising:** Print advertisements, radio advertisements, publicity, marketing, design, printing, and similar items. This includes translating these materials.

All 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 programs' 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.

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 Minnesota tax credits to eligible 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. This includes volunteers who conduct intake, prepare tax returns, perform quality review, and provide interpreting services.

- Salary funding will not be reimbursed for employees conducting volunteer activities listed above.
- If you contract with another company who provides interpretation services, this would be a qualified expense.
- Volunteers who speak a second language and are interpreting will not receive salary funding.

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](#).

Note: 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, banners, tablecloths, 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 2025, charitable organizations can reimburse a volunteer up to 14 cents per mile and employees up to 70 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 outreach event fees, promotional products, and tablecloths are only allowed for the Tax Credit Outreach 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.
- **New:** Grant funds used to purchase food and beverages for the Tax Credit Outreach grant may not exceed \$500 per organization per fiscal year. Food and beverages can be purchased for events, tax classes, or info sessions.

Ineligible expenses include but are not limited to:

- Administrative costs for preparing the grant proposal.
- Alcohol.
- Bad debts, late payment fees, finance charges, or contingency funds.
- Bank fees or service charges.
- 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 is 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.
- Televisions.
- Volunteer stipends.

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

Pre-Award Risk Assessment and Financial Review

In accordance with Minnesota Statute §16B.981 and OGM Policy 08-06: Pre-Award Risk Assessment of Potential Grantees, it is required to consider a grant applicant's past performance and financial and operational capacity before awarding grants of \$50,000 or more. Granting agencies will request, review, and analyze information, including Exhibits A-E, as referenced in this RFP, as applicable.

Part Four. Questions

If you have questions about this RFP, we must receive them no later than **July 11, 2025, at 4:30 p.m. Central Time**.

[Email questions to our volunteer grant team](#). You must use “FY26-27 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 18, 2025, at 4:30 p.m. Central Time**.

Part Five. Submitting Proposals

All proposals must be received no later than July 31, 2025, at 4:30 p.m. Central Time. We will not consider late proposals. Minnesota Department of Revenue is not responsible for any issues related to technology. 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.
- Provide clear, thoughtful, detailed answers – avoid vague or incomplete responses and do not assume reviewers have knowledge of your organization or services.
- 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 300-point scale for the Taxpayer Assistance Grant and a 200-point scale for the Tax Credit Outreach Grant. The scoring factors and weight are based on need, impact, and prior performance.

If you do not score 175 points or more for the Taxpayer Assistance Grant or 140 points or more for the Tax Credit Outreach Grant, you will not be eligible to receive an award for that specific grant.

Funding will be allocated through a competitive process. A committee representing content and community specialists with regional knowledge will complete the review. We will notify selected grantees by October 1, 2025. 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 will not award maximum points during the evaluation if you fail to provide a descriptive response to any question.

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:

		Category	Points
1	New in-person free tax preparation sites you will open in one or more of these areas: Tribal reservations or rural areas.	Goal 1	50
2	Creative solutions for assisting taxpayers in-person on Tribal reservations or rural areas. Detail step-by-step what your organization can commit to with grant funding this filing season to assist taxpayers in person on Tribal reservations and rural areas.	Goal 1	50
3	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 and to organizations who are expanding their hours from the previous year.	Goal 2	25
4	Your plan for expanding services which may include expanding filing options to meet the needs of your community, such as virtual services, drop-off services, or Facilitated Self Assistance (FSA). Also describe your plan for expanding hours during and after filing season.	Goal 2	25
5	Your plan to serve taxpayers who need service in languages other than English, including but not limited to Spanish, Hmong, Oromo, Somali, Ojibwe, and Lakota. Include any details about needed translation, whether done internally or through contractors.	Goal 2	20
6	Your plan for recruiting new volunteers and retaining past volunteers to provide volunteer taxpayer assistance services, and how grant funds will improve these plans. We give additional points to organizations that detail recruitment of multilingual volunteers and work to recruit volunteers who represent the communities they serve.	Goal 3	30
7	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.	Goals	10
8	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.	Budget	20

9	Specific partnership efforts or plans to collaborate with other organizations, such as schools, government entities, Tribal governments and 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.	Collaboration	10
10	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, communication, and ability to meet deadlines. If you have not previously received grant funds, you will receive full points.	Grant policies	20
11	Did you meet your FY24-25 grant goals? If you have not previously received grant funds, you will receive full points.	Goals	20
12	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. If you have not previously had a free tax preparation site, you will receive full points.	Productivity	10
13	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 points to organizations who provide extensive Minnesota tax training.	Training	10
		Total	300

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:

		Category	Points
1	Your plan for publicizing and promoting the availability of Minnesota tax credits to eligible taxpayers. We give additional points to organizations with experience serving demographic groups and communities with historically low claim rates. This includes immigrant communities, limited English-speaking communities, senior communities, low-income communities, Tribal reservations, and rural areas.	Goals 1, 2	60
2	Identify the populations you plan to serve. We give additional points to organizations who serve individuals who speak limited or no English, have low income, are age 60 or older, are Indigenous, or have historically low claim rates.	Goals 1, 2	30
3	Your plan to serve taxpayers who need materials in languages other than English, not limited to Spanish, Hmong, Oromo, Somali, Ojibwe, and Lakota. Include details about translating needed materials, whether done internally or through contractors.	Goal 3	30
4	Clear explanation of how grant funding will help you to publicize and promote the availability of Minnesota tax credits to eligible taxpayers. Include clearly stated goals, and how you will reach these goals, to promote the availability of Minnesota tax credits to eligible taxpayers with historically low claim rates. This should include SMART goals: Specific, Measurable, Attainable, Realistic, and Timely.	Goals	10
5	Clear explanation of how your proposed budget helps you meet your goals to promote the availability of Minnesota tax credits to eligible taxpayers. This includes a detailed budget noting how you will spend grant funds.	Budget	20
6	Your specific partnership efforts or plans to collaborate with other organizations, such as schools, government entities, Tribal governments and 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 claim rates. We give additional points if the partnered organizations serve demographic groups and communities with historically low claim rates, including immigrant communities, limited English-speaking communities, senior communities, low-income communities, Tribal reservations, and rural areas.	Collaboration	10
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, communication, and ability to meet deadlines. If you have not previously received grant funds, you will receive full points.	Grant policies	20
8	Did you meet your FY24-25 grant goals? If you have not previously received grant funds, you will receive full points.	Grant goals	20
		Total	200

Part Seven. Grant Awards

If we award you grant funds, we will email your grant contract by **October 1, 2025**. 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 and goals by October 31, 2025. [Email your revised budget and goals to our volunteer grant team](#).

What if I am not awarded grant funds?

We will email you by **October 1, 2025**, 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 for each fiscal year.

When are Taxpayer Assistance grant progress reports due?

FY26: February 10, 2026

FY27: February 10, 2027

When are Tax Credit Outreach grant progress reports due?

FY26: February 3, 2026

FY27: February 3, 2027

When are Taxpayer Assistance grant final reports due?

FY26: May 12, 2026

FY27: May 12, 2027

When are Tax Credit Outreach grant final reports due?

FY26: May 5, 2026

FY27: May 5, 2027

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 2026-2027 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.

Note: Minnesota Department of Revenue expects you to respond to the grant team and other Revenue employees when we contact you for a status update or additional information outside of progress or final report requirements. When scoring applications, we consider reporting requirements, appropriate use of grant funds, monitoring visit results, ability to meet deadlines, and responsiveness to our communication.

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.

Monthly Summary Reports

Monthly summary reports are a way of sharing information with the Governor's Office regarding the Tax Credit Outreach grant. This information allows us to answer any questions the legislature or the Governor may have about the work grantees are doing.

All Tax Credit Outreach grantees must submit monthly summary reports.

When are Tax Credit Outreach grant monthly summary reports due?

By the 15th of each month from November through June each fiscal year. The first report, which covers November, is due December 15. The last report, which covers June, is due July 15.

How do I submit a monthly summary report?

1. Go to the [grant webpage](#) and select the link to access the **Grantee Community Center**.
2. Select **Submit your monthly report**.
3. Answer all questions in the report. Include any supporting documentation that helps answer questions in the report.

FY26-27 Budget Requests

If your organization was not awarded the full amount of your grant request, you must submit an updated budget request, explanation of how you will spend grant funds to reach your goals for FY26-27, and revised goals by **October 31, 2025**. To find the updated budget worksheet, go to the [grant webpage](#) and expand the **Information and Forms for the Fiscal Year 2026-2027 RFP** section.

When you submit your request for proposal, you will need to submit a workplan and proposed budget request for two separate years. By August 15, 2026, you must submit an updated proposed budget request and explanation of how you will spend grant funds to reach your second-year goals.

Required Training

Taxpayer Assistance Grant organizations must attend a minimum of three of the six live 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.

Part Nine. Monitoring Visits and Reviews

Minnesota Statutes §16B.97 and Policy on Grant Monitoring require the following:

- We will conduct at least one monitoring visit to any organization 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, random selection, high risk, Facilitated Self Assistance (FSA) only free tax preparation 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 Commissioner of Administration, the Attorney General, the legislative auditor, and the state auditor may also examine them. More information is available in [2024 Minnesota Statutes, 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, monthly summary reports, or final reports.

The Minnesota Department of Revenue reimburses grant funds.

Taxpayer Assistance Grant:

- For FY26, you must spend the money between October 1, 2025 (or when the grant contract is fully executed, whichever is later), and August 31, 2026, before requesting reimbursement.
- For FY27, you must spend the money between October 1, 2026, and August 31, 2027, before requesting reimbursement.

Tax Credit Outreach Grant:

- For FY26, you must spend the money between October 1, 2025 (or when the grant contract is fully executed, whichever is later), and June 30, 2026, before requesting reimbursement.
- For FY27, you must spend the money between October 1, 2026, and June 30, 2027, before requesting reimbursement.

When are reimbursement requests due?

Taxpayer Assistance Grant:

For FY26, your organization may submit reimbursement requests at these times:

- When the progress report is due February 10, 2026
- When the final report is due May 12, 2026
- Before August 31, 2026

For FY27, your organization may submit reimbursement requests at these times:

- When the progress report is due February 10, 2027
- When the final report is due May 12, 2027
- Before August 31, 2027

Tax Credit Outreach Grant:

For FY26, your organization may submit reimbursement requests at these times:

- When the progress report is due February 3, 2026
- When the final report is due May 5, 2026
- Before July 15, 2026

For FY27, your organization may submit reimbursement requests at these times:

- When the progress report is due February 3, 2027
- When the final report is due May 5, 2027
- Before July 15, 2027

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:

For FY26, we will **not** accept reimbursement requests after August 31, 2026, at 4:30 p.m. Central Time.

For FY27, we will **not** accept reimbursement requests after August 31, 2027, at 4:30 p.m. Central Time.

Tax Credit Outreach Grant:

For FY26, we will **not** accept reimbursement requests after July 15, 2026, at 4:30 p.m. Central Time.

For FY27, we will **not** accept reimbursement requests after July 15, 2027, 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, and 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 (front and back), or a bank statement showing 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 2026-2027 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 specific to the type of grant
- 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.

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, 2025, at 4:30 p.m. Central Time.

If we award your organization grant funds, you may only spend and reimburse the first year's amount awarded in the first year of the biennium. Remaining funds from the first year will carry over into the second year for the Taxpayer Assistance Grant only. Tax Credit Outreach grant funds do not carry over into the second year.

We will notify grant recipients of funding decisions by October 1, 2025. 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, 2027. Tax Credit Outreach Grant recipients must spend the grant funds by June 30, 2027.

FY26-27 Taxpayer Assistance Grant Timeline	
RFP posted on the Department of Revenue website	July 1, 2025
Submit questions about the RFP by 4:30 p.m. Central Time	July 11, 2025
Proposals due no later than 4:30 p.m. Central Time	July 31, 2025
Committee Review of proposals	August 1, 2025, through September 30, 2025
Notification of selection or non-selection	October 1, 2025
Funds available for use (after grant contract is signed)	October 1, 2025, through August 31, 2027
Progress report and reimbursement requests due	February 10, 2026 and February 10, 2027
Final report and reimbursement requests due	May 12, 2026 and May 12, 2027
Final reimbursement requests due	August 31, 2026, and August 31, 2027
FY26-27 Grant period	October 1, 2025, through August 31, 2027

FY26-27 Tax Credit Outreach Grant Timeline	
RFP posted on the Department of Revenue website	July 1, 2025
Submit questions about the RFP by 4:30 p.m. Central Time	July 11, 2025
Proposals due no later than 4:30 p.m. Central Time	July 31, 2025
Committee review of proposals	August 1, 2025, through September 30, 2025
Notification of selection or non-selection	October 1, 2025
Funds available for use (after grant contract is signed)	October 1, 2025, through June 30, 2027
Progress report and reimbursement requests due	February 3, 2026 and February 3, 2027
Final report and reimbursement requests due	May 5, 2026 and May 5, 2027
Final reimbursement requests due	July 15, 2026, and July 15, 2027
FY26-27 Grant period	October 1, 2025, through June 30, 2027

Part Twelve. Additional Information

Authorized Representatives

Pursuant to [Minnesota Statutes §16B.98, subd. 5 \(d\)](#), grantees must clearly post on the grantee’s website the names of, and contact information for, the grantee’s leadership and the employee or other person who directly manages and oversees a grant contract agreement on behalf of the grantee.

- 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.
- 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 upon request.
- You will bear all costs incurred in responding to this RFP.
- A copy of the state’s grant contract agreement is attached (pages 24-51). 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, 2025, 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, section 201.162](#), by providing voter registration services for its employees and the public.

Contracting and Bidding Requirements

A. Municipalities

Grantees that are political subdivisions or municipalities must use these guidelines:

- A. Municipalities are required to comply with Minnesota Statutes §471.345, Uniform Municipal Contracting Law.
- B. The Grantee and any subrecipients must comply with prevailing wage rules per Minnesota Statutes §§ 177.41 through 177.50, as applicable.
- C. Municipalities and any subrecipients must not contract with vendors who are suspended or debarred by the State of Minnesota or the federal government: Suspended and Debarred Vendors, Minnesota Office of State Procurement
- D. 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.

B. Nongovernmental entities

Grantees that are nongovernmental entities must use these guidelines:

- 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 or awarded to a targeted vendor.
- 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
 - 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 support documentation of the purchasing or bidding process used to contract services in their financial records, including support documentation justifying a single source bid, if applicable.
- G. Notwithstanding the above, the State may waive bidding process requirements when:
 - a. Vendors included in response to competitive grant request for proposal process were approved and incorporated as an approved work plan for the grant; or
 - b. It is determined there is only one reasonably able and available source for such materials or services and that grantee has established a fair and reasonable price.
- H. The Grantee and any subrecipients must comply with prevailing wage rules per Minnesota Statutes §§177.41 through 177.50, as applicable.
- I. The grantee and any subrecipients must not contract with vendors who are suspended or debarred by the State of Minnesota or the federal government: Suspended and Debarred Vendors, Minnesota Office of State Procurement

Diversity and Inclusion

It is the policy of the State of Minnesota to ensure fairness, precision, equity and consistency in competitive grant awards. This includes implementing diversity and inclusion in grant-making. [Office of Grants Management \(OGM\) Policy 08-02: Rating Criteria for Competitive Grant Review](#) establishes the expectation that grant programs intentionally identify how the grant serves diverse populations, especially populations experiencing inequities or disparities.

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 [Minnesota Statute 16B.98, Subdivision 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, section 13.599](#), subdivisions 3 and 4:

- Names and addresses of grant applicants and amount requested will be public data once proposal responses are opened.
- All remaining data in proposal responses (except trade secret data as defined and classified in [§13.37](#)) will be public data after the evaluation process is completed. For the purposes of this grant, data will be considered public when all the grant contract agreements have been fully executed.
- All data created or maintained by The Department of Revenue as part of the evaluation process (except trade secret data as defined and classified in [§13.37](#)) will be public data after the evaluation process is completed. For the purposes of this grant, Data will be considered public when all the grant contract agreements have been fully executed.

Affirmative Action and Nondiscrimination

The grantee agrees not to discriminate against any employee or applicant for employment because of race, color, creed, religion, national origin, sex, marital status, status in regard to public assistance, membership or activity in a local commission, disability, sexual orientation, or age in regard to any position for which the employee or applicant for employment is qualified per [Minnesota Statutes § 363A.02](#). The grantee agrees to take affirmative steps to employ, advance in employment, upgrade, train, and recruit minority persons, women, and persons with disabilities.

The grantee must not discriminate against any employee or applicant for employment because of physical or mental disability in regard to any position for which the employee or applicant for employment is qualified. The grantee agrees to take affirmative action to employ, advance in employment, and otherwise treat qualified disabled persons without discrimination based upon their physical or mental disability in all employment practices such as the following: employment, upgrading, demotion or transfer, recruitment, advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. Minnesota Rules, Part [5000.3500](#).

The grantee agrees to comply with the rules and relevant orders of the Minnesota Department of Human Rights issued pursuant to the Minnesota Human Rights Act.

Right of Cancellation

The State reserves the right to cancel this solicitation if it is considered to be in its best interest. The State reserves the right to negotiate modifications to the application or to reject any and all applications received as a result of this Request for Proposals. The State does not intend to award a grant contract agreement solely on the basis of any response made to this request or pay for information solicited or obtained.

Grant Contract Agreements

As part of submitting this application the applicant agrees to the Terms and Conditions of State of Minnesota Grant Contract Agreements, as well as reference any specific guidelines. Applicants are encouraged to print and review these documents with the appropriate staff prior to submitting the application. These documents become part of the formal grant contract agreement. Much of the language reflected in the sample grant contract agreement is required by statute. If an applicant wants to negotiate any of the terms, conditions, or language in the sample grant contract agreement, the applicant must indicate those requests in writing, in their application in response to this RFP. Certain exceptions may not be possible based on statutory or other requirements. Only those requests indicated in an application will be available for discussion or negotiation. The funded applicant will be legally responsible for assuring implementation of the work plan and compliance with all applicable state requirements including worker's compensation insurance, nondiscrimination, data privacy, budget compliance, and reporting.

Part Thirteen. Grant Contract Agreements



STATE OF MINNESOTA
TAXPAYER ASSISTANCE GRANT CONTRACT AGREEMENT
Swift Contract Number: [Click or tap here to enter text.](#)

This Grant Contract Agreement is between the State of Minnesota, acting through its *Department of Revenue* ("State") and *Give the full name of the grantee including its address* ("Grantee").

Recitals

Under [Minnesota Statutes § 270C.21](#) and 2023 Minn. Law, Chapter 64, Article 1, Section 14, the State is empowered to enter into this Grant Contract Agreement.

The State needs voluntary taxpayer assistance services to low income, elderly, or disadvantaged Minnesota residents.

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 [Minnesota Statutes § 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, 2025, or the date the State obtains all required signatures, whichever is later.

Per [Minnesota Statutes § 16B.98, Subd. 5](#), the Grantee must not begin work until this Grant Contract Agreement is fully executed and the State's Authorized Representative has notified the Grantee that work may commence.

Per [Minnesota Statutes § 16B.98 Subd. 7](#), no payments will be made to the Grantee until this Grant Contract Agreement is fully executed.

1.2 Expiration Date. August 31, 2027, 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.

2 Specifications, Duties, and Scope of Work

- 2.1** The Grantee, who is not a state employee, will comply with required grants management policies and procedures set forth through [Minnesota Statutes § 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 Grantee will perform the services outlined in Exhibit A: Specifications, Duties, and Scope of Work. Exhibit A sets forth the objectives, allowed activities, reimbursement request details and process, and expense categories allowed under this Grant Contract Agreement.
- 2.3** There are two separate grant periods in this Grant Contract Agreement:

FY26 Taxpayer Assistance Grant Period:	October 1, 2025 through August 31, 2026
FY27 Taxpayer Assistance Grant Period:	October 1, 2026 through August 31, 2027

2.4 For the FY26 grant period, the following reporting must be completed:

The Grantee must submit a progress report no later than February 10, 2026 .	If the Grantee does not submit a progress report by this date, 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.
The Grantee must submit a final report no later than May 12, 2026 .	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 this date, 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.

2.5 For the FY27 grant period, the following reporting must be completed:

The Grantee must submit a progress report no later than February 10, 2027 .	If the Grantee does not submit a progress report by this date, 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.
The Grantee must submit a final report no later than May 12, 2027 .	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 this date, 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.

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 and failure to meet a deadline date may be a basis for a determination by the State's Authorized Representative that the Grantee has not complied with the terms of the Grant Contract Agreement. The Grantee is required to perform all the duties cited within clause two "Specifications, Duties, and Scope of Work" within the grant period. The State is not obligated to extend the grant period.

4 Consideration and Terms of Payment

The consideration for all services performed by the Grantee pursuant to this Grant Contract Agreement shall be paid by the State as follows:

4.1 Compensation.

FY26 Grant Period Award:	<p>The Grantee has been awarded \$XXX.XX for the FY26 grant period.</p> <p>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.</p>
FY27 Grant Period Award:	<p>The Grantee has been awarded \$XXX.XX for the FY27 grant period.</p> <p>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.</p>
Final Reimbursement Requests:	<p>Final reimbursement requests for any remaining grant funds are due by:</p> <p>FY26 grant period award: August 1, 2026</p> <p>FY27 grant period award: August 1, 2027</p> <p>A reimbursement request expense tracking sheet must be submitted with all requests. Reimbursements will not be accepted without this sheet. The Grantee will not be reimbursed more than the above stated grant period award.</p>

4.2 Administrative Costs. Grantee administrative costs must be necessary and reasonable.

4.3 Travel Expenses. Reimbursement for travel and subsistence expenses actually and necessarily incurred by the Grantee because of this Grant Contract Agreement will be approved, provided 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. 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 2025, charitable organizations can reimburse a volunteer up to .14 cents per mile and employees up to .70 cents per mile.

4.4 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]

4.5 Reimbursements. The State will promptly pay the Grantee after the Grantee requests reimbursement and the State's Authorized Representative reviews and accepts the request. All requests for reimbursement are reviewed against the approved grant budget, grant expenditures to date, and the most recent progress or final report before payment is approved. Payments will not be made on grants with past due progress reports, monthly summary reports, or final reports.

Reimbursements will be paid as follows:

FY26 Taxpayer Assistance 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, 2026.
FY27 Taxpayer Assistance 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, 2027.

4.6 Unexpended Funds. The Grantee must promptly return to the State any unexpended funds that have not been accounted for in a financial report to the State.

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 law.

6 Contracting and Bidding Requirements

- 6.1** Any services and/or materials that are expected to cost \$100,000 or more must undergo a formal notice and bidding process.
- 6.2** 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 or awarded to a targeted vendor.
- 6.3** 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.
- 6.4** 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](#)
 - C. Small Business Certification Program through Hennepin County, Ramsey County, and City of St. Paul: [Central Certification Directory](#)
- 6.5** 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.
- 6.6** The Grantee must maintain support documentation of the purchasing or bidding process used to contract services in their financial records, including support documentation justifying a single source bid, if applicable.
- 6.7** Notwithstanding 6.1-6.4 above, the State may waive bidding process requirements when:
 - A. Vendors included in response to competitive grant request for proposal process were approved and incorporated as an approved work plan for the grant; or
 - B. It is determined there is only one reasonably able and available source for such materials or services and that grantee has established a fair and reasonable price.
- 6.8** The Grantee and any subrecipients must comply with prevailing wage rules per [Minnesota Statutes §§ 177.41 through 177.50](#), as applicable.
- 6.9** The Grantee and any subrecipients must not contract with vendors who are suspended or debarred by the State of Minnesota or the federal government: [Suspended and Debarred Vendors, Minnesota Office of State Procurement](#).

7 Authorized Representatives

- 7.1** The State's Authorized Representative is Sarah Verke, Contract Coordinator, 600 N. Robert St., St. Paul, MN 55146, 651-556-4059, sarah.verke@state.mn.us, or their successor. 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

- Obtaining signatures

7.2 The State's Authorized Representative is Jessica Delcid, Technical/Project Manager, 600 N. Robert St., St. Paul, MN 55146, 651-556-3052, jessica.delcid@state.mn.us, or their successor. The State's Authorized Representative 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

7.3 The Grantee's Authorized Representative is **Name, title, email address, address, telephone number**, or their successor. If the Grantee's Authorized Representative changes at any time during this Grant Contract Agreement, the Grantee must immediately notify the state.

7.4 The Grantee must clearly post on the Grantee's website the names of, and contact information for, the Grantee's leadership and the employee or other person who directly manages and oversees this Grant Contract Agreement on behalf of the Grantee.

8 Assignment, Amendments, Waiver, and Contract Complete

8.1 Assignment. The Grantee may neither assign nor transfer any rights or obligations under this Grant Contract Agreement without the prior consent of the State and a fully executed agreement, executed and approved by the authorized parties or their successors.

8.2 Amendments. Any amendment 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.

8.3 Waiver. If the State fails to enforce any provision of this Grant Contract Agreement, that failure does not waive the provision or its right to enforce it.

8.4 Contract Complete. This Grant Contract Agreement contains all negotiations and agreements between the State and the Grantee. No other understanding regarding this Grant Contract Agreement, whether written or oral, may be used to bind either party.

9 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 incurred by the State, arising from 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.

10 State Audits

Under [Minnesota Statutes § 16B.98, Subd. 8](#), the Grantee's books, records, documents, and accounting procedures and practices relevant to this Grant Contract Agreement are subject to examination by the Commissioner of Administration, the State granting agency, the State Auditor, the Attorney General, and the Legislative Auditor, as appropriate, for a minimum of six years from the expiration or termination 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.

11 Government Data Practices and Intellectual Property Rights

11.1 Government Data Practices. The Grantee and State must comply with the Minnesota Government Data Practices Act, [Minnesota Statutes Chapter 13](#), as it applies to all data provided by the State under this grant contract, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Grantee under this grant contract. The civil remedies of [Minnesota Statutes § 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.

11.2 Intellectual Property Rights. 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.

11.2.1 Obligations

- A. 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.
- B. 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.

12 Workers Compensation

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

13 Governing Law, Jurisdiction, Venue

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.

14 Termination

14.1 Termination by the State.

A. Without Cause.

The State may terminate this Grant Contract Agreement 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. With 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, 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.

14.2 Termination by the Commissioner of Administration.

The Commissioner of Administration may immediately and unilaterally terminate this Grant Contract Agreement if further performance under the agreement would not serve agency purposes or performance under the Grant Contract Agreement is not in the best interest of the State.

14.3 Termination for Insufficient Funding.

The State may immediately terminate this Grant Contract Agreement if it does not obtain funding from the Minnesota Legislature, or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the services addressed within this Grant Contract Agreement. 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 dedicated funds are available.

In the event of temporary lack of funding or appropriation, the State may pause its obligations under this Grant Contract Agreement without terminating it. This pause will be for the duration of the lack of funding or

appropriation and shall not be considered a termination of the Grant Contract Agreement. The Grantee will be notified in writing of the temporary pause, and the Grantee's ability to provide services may be temporarily suspended during this period. The State will provide reasonable notice to the Grantee of the lack of funding or appropriation and shall notify the Grantee once funding is restored or appropriated, at which point the provision of services under the Grant Contract Agreement may resume.

The State will not be assessed any penalty if the Grant Contract Agreement is terminated due to insufficient funding. The State must provide the Grantee notice of the lack of funding within a reasonable time of the State's receiving notice.

15 Publicity and Endorsement

15.1 Publicity. Any publicity pertaining to the services resulting from this Grant Contract Agreement shall identify the State as the sponsoring agency. Publicity includes, but is not limited to: websites, social media platforms, notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the Grantee or its employees individually or jointly with others or any subcontractors. All projects primarily funded by state grant appropriations must publicly credit the State, including on the grantee's website, when practicable.

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

16 Data Disclosure

Under [Minnesota Statutes § 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.

Exhibits

The following Exhibits are attached and incorporated into this Grant Contract Agreement. In the event of a conflict between the terms of this Grant Contract Agreement and its Exhibits, or between Exhibits, the order of precedence is first the Grant Contract Agreement, and then in the following order:

Exhibit A: Specifications, Duties, and Scope of Work

1. STATE ENCUMBRANCE VERIFICATION

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

Print name: _____

Signature: _____

Title: _____ Date: _____

SWIFT Contract No.: _____

3. STATE AGENCY

With delegated authority

Print name: _____

Signature: _____

Title: _____ Date: _____

2. GRANTEE

With delegated authority

Print name: _____

Signature: _____

Title: _____ Date: _____

Exhibit A: Specifications, Duties and Scope of Work

1. The Taxpayer Assistance grant provides funds to qualifying eligible organizations to achieve the following objectives:

- 1.1 Provide volunteer taxpayer assistance services to eligible individuals and households.
- 1.2 Prepare and file accurate tax returns.
- 1.3 Operate efficient volunteer tax preparation sites during the tax season and beyond.
- 1.4 Enhance training of volunteers and staff who administer and provide volunteer taxpayer assistance services.
- 1.5 Collaborate with other organizations to increase volunteer taxpayer assistance services across Minnesota.
- 1.6 Expand volunteer taxpayer assistance services to better serve low-income, elderly, and disadvantaged Minnesotans.

2. Allowed Activities.

- 2.1 Recruiting volunteers.
- 2.2 Creating training materials for volunteers.
- 2.3 Training volunteers to prepare accurate income tax and property tax refund returns.
- 2.4 Creating and printing advertisements to promote free tax preparation sites and recruit volunteers, including translating those materials (e.g., contracted interpreter services).
- 2.5 Purchasing materials and equipment that directly aids in providing volunteer taxpayer assistance services.
- 2.6 Paying salaries to employees needed to provide volunteer taxpayer assistance services (excluding volunteers).
- 2.7 Contracting interpreting services.

3. Reimbursement Requests. Grantee must provide supporting documentation, such as payroll records, timesheets, itemized receipts, invoices, mileage logs, and payment records proving all expenses are allowable within the guidelines of the grant contract. Further requirements are as follows:

- 3.1 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.
- 3.2 Mileage logs must include the date, who was traveling, where they went, the purpose, and the starting and ending locations of travel.
- 3.3 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.
- 3.4 General ledgers alone are not adequate documentation.

- 3.5 Provide receipts, cancelled checks (front and back), or a bank statement showing that the expense was paid.
- 3.6 Organizations with cost allocations will be allowed one month of allocations.
- 3.7 If an expense was paid, but only part of the expense was used to provide volunteer taxpayer assistance services, explain how the amount was apportioned for the grant program. Percentages or number of hours are acceptable.
- 3.8 Clearly indicate the dates and expenses reimbursement is being requested for.
- 3.9 In order to be accepted, all reimbursement requests must include the expense tracking sheet. Grants for \$50,000 or more require a monitoring visit in person, virtually, or by phone before approval of the final reimbursement.

4. Process for Submitting Reimbursement Requests.

- 4.1 Go to the [grants webpage](#) and expand the section titled “*Information and Forms for the Fiscal Year 2026-2027 RFP*”.
- 4.2 Use the reimbursement request expense tracking sheet to detail the specific expenses of the reimbursement request.
- 4.3 Email the completed tracking sheet and supporting documentation in the order it appears on the tracking sheet to the volunteer grant team at volunteer.grant.mdor@state.mn.us. Use as few attachments as possible.

5. Expense Request Categories. The grant may only be used for items reimbursable in the following four categories. Any expenses outside of these categories will not be reimbursed under this grant contract.

- 5.1 **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.
- 5.2 **Advertising.** Print advertisements, radio advertisements, publicity, marketing, design, printing, and similar items. This includes translating these materials.
 - 5.2.1 All advertisements must include the statement: “Service made available through a grant provided by the state of Minnesota.”
 - 5.2.2 Advertisements must be intended to recruit new volunteers, and inform the public about volunteer taxpayer assistance services provided by the Grantee.
 - 5.2.3 Advertisements must be professional, accurate, and represent the volunteer taxpayer assistance program’s integrity and services provided.
 - 5.2.4 If funds are requested for advertising, but do not include print advertising, the Grantee must provide a detailed description of the marketing plan.
 - 5.2.5 If Grantee requests grant funds for print advertisements, the advertisement must be sent for review to the volunteer grants team at volunteer.grant.mdor@state.mn.us before printing or sharing digitally. Print advertisements are required to be approved each fiscal year. Any print advertisements that are not approved before being printed or shared

digitally will not be reimbursed.

- 5.3 **Salaries.** Grant funds can be paid to individuals specifically for services performed for the volunteer taxpayer assistance program. This includes salaries, fringe benefits, and stipends for tax site coordinators, electronic filing coordinators, volunteer coordinators, directors, receptionists, office assistants, Certified Acceptance Agents, contracted payments for services such as translators, interpreters, tax law instructors, and others.

5.3.1 Grant funds must not be used to pay volunteers. Volunteer activities are not limited to conducting intake, preparing tax returns, doing quality review, and interpreting.

5.3.2 Job duties and the percentage of time devoted to the volunteer taxpayer assistance program must be specified.

5.3.3 Information on types of positions and reasonable salary amounts can be found on the [U.S. Bureau of Labor statistics website](#).

5.3.4 **Important:** Grant funds may not be requested for salaries if Grantee is exempt from registering with the Minnesota Attorney General's Office because Grantee does 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.

- 5.4 **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, masks, hand sanitizer, plexiglass, gloves, other personal protective equipment (PPE), cleaning supplies, electronic signature programs such as DocuSign, and similar expenses.

5.4.1 Phone, internet, electricity, or rent costs not associated with providing volunteer taxpayer assistance services cannot be included.

5.4.2 Grant funds used to purchase volunteer recognition items may not exceed \$10 per volunteer per fiscal year.

5.4.3 Grant funds cannot be used to purchase gift cards.

5.4.4 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.

6. **Expenses.** Expenses must be reasonable and necessary. Grantee must use all items purchased with grant funds solely for volunteer taxpayer assistance services.

- 6.1 Ineligible expenses include but are not limited to:

- Administrative costs for preparing the grant proposal
- Alcohol
- Bad debts, late payment fees, finance charges, or contingency funds
- Bank fees or service charges
- 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 is 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 tax preparation sites free of charge
- Taxes, except sales tax on goods and services and payroll taxes
- Televisions
- Volunteer stipends



STATE OF MINNESOTA
TAX CREDIT OUTREACH GRANT CONTRACT
AGREEMENT

Swift Contract Number: [Click or tap here to enter text.](#)

This Grant Contract Agreement is between the State of Minnesota, acting through its *Department of Revenue* ("State") and *Give the full name of the grantee including its address* ("Grantee").

Recitals

Under [Minnesota Statutes § 270C.21](#) and 2023 Minn. Law, Chapter 64, Article 1, Section 14, the State is empowered to enter into this Grant Contract Agreement.

The State needs eligible nonprofit organizations and federally recognized Indian Tribes who can publicize and promote the availability of 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.

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 [Minnesota Statutes § 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, 2025, or the date the State obtains all required signatures, whichever is later.

Per [Minnesota Statutes § 16B.98, Subd. 5](#), the Grantee must not begin work until this Grant Contract Agreement is fully executed and the State's Authorized Representative has notified the Grantee that work may commence.

Per [Minnesota Statutes § 16B.98 Subd. 7](#), no payments will be made to the Grantee until this Grant Contract Agreement is fully executed.

1.2 Expiration Date. June 30, 2027 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.

2 Specifications, Duties, and Scope of Work

2.1 The Grantee, who is not a state employee, will:

- 2.1.1 Comply with required grants management policies and procedures set forth through [Minnesota Statutes § 16B.97, Subd. 4 \(a\) \(1\)](#).
- 2.1.2 Publicize and promote the availability of eligible Minnesota tax credits to taxpayers likely to be eligible for them.
- 2.1.3 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 Grantee will perform the services outlined in Exhibit A: Specifications, Duties, and Scope of Work. Exhibit A sets forth the objectives, allowed activities, reimbursement request details and process, and expense categories allowed under this Grant Contract Agreement.

2.3 There are two separate grant periods in this Grant Contract Agreement:

FY26 Tax Credit Outreach Grant Period	October 1, 2025 through June 30, 2026
FY27 Tax Credit Outreach Grant Period	October 1, 2026 through June 30, 2027

2.4 For the FY26 grant period, the following reporting must be completed:

The Grantee must submit a progress report no later than February 3, 2026 .	If the Grantee does not submit a progress report by this date, 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.
The Grantee must submit a final report no later than May 5, 2026 .	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 this date, 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.

2.5 For the FY27 grant period, the following reporting must be completed:

The Grantee must submit a progress report no later than February 3, 2027 .	If the Grantee does not submit a progress report by this date, 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.
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The Grantee must submit a final report no later than May 5, 2027 .	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 this date, 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.
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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 and failure to meet a deadline date may be a basis for a determination by the State's Authorized Representative that the Grantee has not complied with the terms of the Grant Contract Agreement. The Grantee is required to perform all the duties cited within clause two "Specifications, Duties, and Scope of Work" within the grant period. The State is not obligated to extend the grant period.

4 Consideration and Terms of Payment

The consideration for all services performed by the Grantee pursuant to this Grant Contract Agreement shall be paid by the State as follows:

4.1 Compensation.

FY26 Grant Period Award:	<p>The Grantee has been awarded \$XXX.XX for the FY26 grant period.</p> <p>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.</p>
FY27 Grant Period Award:	<p>The Grantee has been awarded \$XXX.XX for the FY27 grant period.</p> <p>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.</p>
Final Reimbursement Requests:	<p>Final reimbursement requests for any remaining grant funds are due by:</p> <p>FY26 grant period award: July 15, 2026</p> <p>FY27 grant period award: July 15, 2027</p>

	A reimbursement request expense tracking sheet must be submitted with all requests. Reimbursements will not be accepted without this sheet. The Grantee will not be reimbursed more than the above stated grant period award.
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4.2 Administrative Costs. Grantee administrative costs must be necessary and reasonable.

4.3 Travel Expenses. Reimbursement for travel and subsistence expenses actually and necessarily incurred by the Grantee because of this Grant Contract Agreement will be approved, provided 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. 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 2025, charitable organizations can reimburse a volunteer up to .14 cents per mile and employees up to .70 cents per mile.

4.4 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]

4.5 Reimbursements. The State will promptly pay the Grantee after the Grantee requests reimbursement and the State's Authorized Representative reviews and accepts the request. All requests for reimbursement are reviewed against the approved grant budget, grant expenditures to date, and the most recent progress or final report before payment is approved. Payments will not be made on grants with past due progress reports, monthly summary reports, or final reports.

Reimbursements will be paid as follows:

FY26 Tax Credit Outreach 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, 2026.
FY27 Tax Credit Outreach Grant Period	Grantees may request reimbursement for up to half of their grant award when the progress

	<p>report is due and the second half when the final report is due.</p> <p>Any remaining grant award amounts may be requested through July 15, 2027.</p>
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4.6 Unexpended Funds. The Grantee must promptly return to the State any unexpended funds that have not been accounted for in a financial report to the State.

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 law.

6 Contracting and Bidding Requirements

6.1 Any services and/or materials that are expected to cost \$100,000 or more must undergo a formal notice and bidding process.

6.2 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 or awarded to a targeted vendor.

6.3 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.

6.4 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:

6.4.2 [State Department of Administration's Certified Targeted Group, Economically Disadvantaged and Veteran-Owned Vendor List](#)

6.4.3 [Metropolitan Council Underutilized Business Program](#)

6.4.4 Small Business Certification Program through Hennepin County, Ramsey County, and City of St. Paul: [Central Certification Directory](#)

6.5 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.

- 6.6 The Grantee must maintain support documentation of the purchasing or bidding process used to contract services in their financial records, including support documentation justifying a single source bid, if applicable.
- 6.7 Notwithstanding 6.1-6.4 above, the State may waive bidding process requirements when:
- 6.7.2 Vendors included in response to competitive grant request for proposal process were approved and incorporated as an approved work plan for the grant; or
 - 6.7.3 It is determined there is only one reasonably able and available source for such materials or services and that grantee has established a fair and reasonable price.
- 6.8 The Grantee and any subrecipients must comply with prevailing wage rules per [Minnesota Statutes §§ 177.41 through 177.50](#), as applicable.
- 6.9 The Grantee and any subrecipients must not contract with vendors who are suspended or debarred by the State of Minnesota or the federal government: [Suspended and Debarred Vendors, Minnesota Office of State Procurement](#).

7 Authorized Representatives

- 7.1 The State's Authorized Representative is Sarah Verke, Contract Coordinator, 600 N. Robert St., St. Paul, MN 55146, 651-556-4059, sarah.verke@state.mn.us, or their successor. 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
 - Obtaining signatures
- 7.2 The State's Authorized Representative is Jessica Delcid, Technical/Project Manager, 600 N. Robert St., St. Paul, MN 55146, 651-556-3052, jessica.delcid@state.mn.us, or their successor. The State's Authorized Representative 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
- 7.3 The Grantee's Authorized Representative is **Name, title, email address, address, telephone number**, or their successor. If the Grantee's Authorized Representative changes at any time during this Grant Contract Agreement, the Grantee must immediately notify the state.
- 7.4 The Grantee must clearly post on the Grantee's website the names of, and contact information for, the Grantee's leadership and the employee or other person who directly manages and oversees this Grant Contract Agreement on behalf of the Grantee.

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11 Government Data Practices and Intellectual Property Rights

- 11.1 Government Data Practices.** The Grantee and State must comply with the Minnesota Government Data Practices Act, [Minnesota Statutes Chapter 13](#), as it applies to all data provided by the State under this grant contract, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Grantee under this grant contract. The civil remedies of [Minnesota Statutes § 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.

- 11.2 Intellectual Property Rights.** 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.

12.2.1 Obligations

- A. 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.
- B. 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.

13 Workers Compensation

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

14 Governing Law, Jurisdiction, Venue

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.

15 Termination

15.2 Termination by the State.

15.2.1 Without Cause.

The State may terminate this Grant Contract Agreement 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.

15.2.2 With 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, 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.

15.3 Termination by the Commissioner of Administration.

The Commissioner of Administration may immediately and unilaterally terminate this Grant Contract Agreement if further performance under the agreement would not serve agency purposes or performance under the Grant Contract Agreement is not in the best interest of the State.

15.4 Termination for Insufficient Funding.

The State may immediately terminate this Grant Contract Agreement if it does not obtain funding from the Minnesota Legislature, or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the services addressed within this Grant Contract Agreement. 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 dedicated funds are available.

In the event of temporary lack of funding or appropriation, the State may pause its obligations under this Grant Contract Agreement without terminating it. This pause will be for the duration of the lack of funding or appropriation and shall not be considered a termination of the Grant Contract Agreement. The Grantee will be notified in writing of the temporary pause, and the Grantee's ability to provide services may be temporarily suspended during this period. The State will provide reasonable notice to the Grantee of the lack of funding or appropriation and shall notify the Grantee once funding is restored or appropriated, at which point the provision of services under the Grant Contract Agreement may resume.

The State will not be assessed any penalty if the Grant Contract Agreement is terminated due to insufficient funding. The State must provide the Grantee notice of the lack of funding within a reasonable time of the State's receiving notice.

16 Publicity and Endorsement

16.1 Publicity. Any publicity pertaining to the services resulting from this Grant Contract Agreement shall identify the State as the sponsoring agency. Publicity includes, but is not limited to: websites, social media platforms, notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the Grantee or its employees individually or jointly with others or any subcontractors. All projects primarily funded by state grant appropriations must publicly credit the State, including on the grantee’s website, when practicable.

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

17 Data Disclosure

Under [Minnesota Statutes § 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.

Exhibits

The following Exhibits are attached and incorporated into this Grant Contract Agreement. In the event of a conflict between the terms of this Grant Contract Agreement and its Exhibits, or between Exhibits, the order of precedence is first the Grant Contract Agreement, and then in the following order:

Exhibit A: Specifications, Duties, and Scope of Work

2. STATE ENCUMBRANCE VERIFICATION

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

Print name: _____

Signature: _____

Title: _____ Date: _____

SWIFT Contract No.: _____

3. STATE AGENCY

With delegated authority

Print name: _____

Signature: _____

Title: _____ Date: _____

2. GRANTEE

With delegated authority

Print name: _____

Signature: _____

Title: _____ Date: _____

Exhibit A: Specifications, Duties, and Scope of Work

1. The Tax Credit Outreach grant provides funds to qualifying eligible organizations to achieve the following objectives and goals:

1.1 The Minnesota Department of Revenue awards grants for FY26-27 to publicize and promote Minnesota tax credits to eligible taxpayers including but not limited to:

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

1.2 This grant funding has three goals:

1.2.1 Goal One. Increase awareness and claims for Minnesota tax credits among demographic groups and communities with historically low claim rates, specifically:

- Immigrant communities
- Limited English-speaking communities
- Senior communities
- Low-income communities
- Tribal reservations
- Rural areas

1.2.2 Goal Two. Increase awareness and claims of Minnesota tax credits, focusing on rural area accessibility and Tribal reservation support.

1.2.3 Goal Three. Promote and publicize Minnesota tax credits to eligible taxpayers in additional languages including but not limited to Spanish, Hmong, Oromo, Somali, Ojibwe, Lakota, and others.

2. Allowed Activities.

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

3. Reimbursement Requests. Grantee must provide supporting documentation, such as payroll records, timesheets, itemized receipts, invoices, mileage logs, and payment records proving all expenses are allowable within the guidelines of the grant contract agreement. Further requirements are as follows:

- 3.10 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.
- 3.11 Mileage logs must include the date, who was traveling, where they went, the purpose, and the starting and ending locations of travel.
- 3.12 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.
- 3.13 General ledgers alone are not adequate documentation.
- 3.14 Provide receipts, cancelled checks (front and back), or a bank statement showing that the expense was paid.
- 3.15 Organizations with cost allocations will be allowed one month of allocations.
- 3.16 If an expense was paid, but only part of the expense was used to provide volunteer taxpayer assistance services or to promote Minnesota tax credits, explain how the amount was apportioned for the grant program. Percentages or number of hours are acceptable.
- 3.17 Clearly indicate the dates and expenses reimbursement is being requested for.
- 3.18 To be accepted, all reimbursement requests must include the expense tracking sheet.
- 3.19 Grants for \$50,000 or more require a monitoring visit in person, virtually, or by phone before approval of the final reimbursement.

4. Process for Submitting Reimbursement Requests.

- 4.4 Go to the [grants webpage](#) and expand the section titled *“Information and Forms for the Fiscal Year 2026-2027 RFP”*.
- 4.5 Use the reimbursement request expense tracking sheet to detail the specific expenses of the reimbursement request.
- 4.6 Email the completed tracking sheet and supporting documentation in the order it appears on the tracking sheet to the volunteer grant team at volunteer.grant.mdor@state.mn.us. Use as few attachments as possible.

5. Expense Request Categories. The grant may only be used for items reimbursable in the following four categories. Any expenses outside of these categories will not be reimbursed under this grant contract.

- 5.5 **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.
- 5.6 **Advertising.** Print advertisements, radio advertisements, publicity, marketing, design, printing, and similar items. This includes translating these materials.

- 5.6.1 All advertisements must include the statement: “Service made available through a grant provided by the state of Minnesota.”
- 5.6.2 Advertisements must promote the availability of eligible Minnesota tax credits to taxpayers.
- 5.6.3 Advertisements must be professional, accurate, and represent the tax credit outreach program’s integrity and services provided.
- 5.6.4 If funds are requested for advertising, but do not include print advertising, the Grantee must provide a detailed description of the marketing plan.
- 5.6.5 If Grantee requests grant funds for print advertisements, the advertisement must be sent for review to the volunteer grants team at volunteer.grant.mdor@state.mn.us before printing or sharing digitally. Print advertisements are required to be approved each fiscal year. Any print advertisements that are not approved before being printed or shared digitally will not be reimbursed.
- 5.7 **Salaries.** Grant funds can be paid to individuals specifically for services performed for 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.
 - 5.7.1 Grant funds must not be used to pay volunteers. Volunteer activities are not limited to conducting intake, preparing tax returns, doing quality review, and interpreting.
 - 5.7.2 Job duties and the percentage of time devoted to promoting eligible Minnesota tax credits must be specified.
 - 5.7.3 Information on types of positions and reasonable salary amounts can be found on the [U.S. Bureau of Labor statistics website](#).
 - 5.7.4 **Important:** Grant funds may not be requested for salaries if Grantee is exempt from registering with the Minnesota Attorney General’s Office because Grantee does 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.
- 5.8 **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, banners, tablecloths, masks, hand sanitizer, plexiglass, gloves, other personal protective equipment (PPE), cleaning supplies, electronic signature programs such as DocuSign, and similar expenses.
 - 5.8.1 Phone, internet, electricity, or rent costs not associated with promoting the availability of eligible Minnesota tax credits cannot be included.
 - 5.8.2 Grant funds used to purchase food and beverages for the Tax Credit Outreach grant may not exceed \$500 per organization per fiscal year. Food and beverages can be purchased for events, tax classes, or info sessions.
7. **Expenses.** Expenses must be reasonable and necessary. Grantee must use all items purchased with grant funds solely for promoting the availability of eligible Minnesota tax credits.
 - 6.2 Ineligible expenses include but are not limited to:
 - Administrative costs for preparing the grant proposal

- Alcohol
- Bad debts, late payment fees, finance charges, or contingency funds
- Bank fees or service charges
- 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 is 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 tax preparation sites free of charge
- Taxes, except sales tax on goods and services and payroll taxes
- Televisions
- Volunteer stipends