Memorandum of Understanding (MOU)

Parties: Internal Revenue Service, Stakeholder Partnerships, Education and Communication (SPEC), Plantation Territory

Alianza del Oeste (Western SPEC Coalition)

Scope of Agreement

This MOU describes the mutual agreement of SPEC and the Western SPEC Coalition in the operation of the Volunteer Return Preparation Program (VRPP) and the marketing of the Additional Child Tax Credit throughout the Mayaguez area. This MOU clarifies the roles of each party in this program to ensure greater and more effective cooperation. Members of the Western SPEC Coalition may have existing agreements with the IRS on items such as education, outreach and/or tax preparation services. To the extent provisions in pre-existing agreements between the IRS and member organizations conflict with provisions of this MOU, the pre-existing agreements control. This MOU does not supersede any pre-existing agreements between the IRS and member organizations of the Western SPEC Coalition.

SPEC Duties and Responsibilities

SPEC agrees to:

- Provide a lead contact for issues involving IRS policy, procedures, and outreach activities;
- Supply IRS purchased software for the Western SPEC Coalition VRPP site that:
    - Is geographically located in an area with a demonstrated need based on demographic and tax return data,
    - Completed and signed either Form 13325, the *Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships* or Form 13324, the *Internal Revenue Service Civil Rights Assurance for Sub-recipients under SPEC Partnership Agreements,*
    - Completed and signed the *Sponsor Agreement* (found in Publication 4299)
    - Completed and signed a new or updated Form 8633, *Application to Participate in the IRS e-file Program,*
    - Secured computer equipment that meets minimum operating system requirements (see attachment) ,
    - Secured Sites with a sufficient number of volunteers to operate no less than 72 hours during the filing season.
- Consider requests for IRS purchased software for sites that do not meet the proceeding guidelines on a case-by-case basis;
- Purchase no more than one TaxWise software licenses for use during 2006 filing season;
- Provide tax law training materials and all required VRPP documents;
- Furnish postage-paid mailing labels for the appropriate IRS service center;
- Provide toll-free phone assistance on tax law topics and TaxWise technical issues to VRPP Site Coordinators and all IRS certified volunteers;
- Offer guidance on tax law issues such as the Additional Child Tax Credit;

- Assist the Western SPEC Coalition with outreach efforts through formal presentations on tax law issues when funding and personnel are available and the event reaches no less than 40 individuals;
- Participate in Western SPEC Coalition meetings when requested and funding and personnel are available;
- Provide news releases and other IRS outreach materials to the Western SPEC Coalition and its member partners when requested;
- Support the Western SPEC's volunteer recruitment efforts when requested and funding and personnel are available;
- Perform reviews of VRPP sites and address non-compliance with program policies in accordance with IRS guidelines;
- Present the Western SPEC Coalition with no fewer than two site productivity reports during the filing season;
- Refer any potential volunteers to the Western SPEC Coalition Volunteer Coordinator;
- Publicize IRS certified volunteer sites at 1-800-829-1040, the IRS toll-free tax line;
- Provide the IRS intake sheets or approve the content of a Western SPEC produced intake document;
- SPEC agrees to meet the following actions:
    - Place an order for training materials based on the volunteer count provided by Western SPEC's Volunteer Coordinator(s);
    - Coordinate and deliver a Train-the-Trainer class in Ponce and/or Guaynabo, PR ;
    - Provide completed volunteer certification cards to the Western SPEC Coalition's Volunteer Coordinator(s).

Western SPEC Coalition Duties and Responsibilities

The Western SPEC Coalition agrees to:

- Identify a lead contact for issues involving Western SPEC policy, procedures and outreach activities;
- Identify a contact responsible for coordinating VRPP activities;
- Submit requests for IRS participation in Western SPEC activities at least 14 days before any event occurring outside of normal business hours;
- Distribute Form 13324, the *Internal Revenue Service Civil Rights Assurance for Sub-recipients under SPEC Partnership Agreements,* to all Western SPEC partners managing VRPP sites with the exception of AARP;
- Comply with all principles found in the most recent revision of IRS publication 4299, *Privacy and Confidentiality: A Public Trust* and protect all EFINs from disclosure to unauthorized individuals;
- Operate each Western SPEC VRPP site in accordance with the following guidelines:
    - Order and distribute all publications and documents required for site management including posters, handbooks, surveys, tax law resources and approved intake sheets,
    - Provide envelopes, telephones, shredders, waiting areas, locked file cabinets and storage closets,
    - Verify the certification of each volunteer and timely submit any and all necessary completed Forms 13206, the *Volunteer Assistance Summary Report,*
    - Mail all Forms 8453 and other required documents to the appropriate IRS service center on a timely basis,

- Electronically file **no less than 35 returns** and **electronically file at least 90%** of all prepared returns,
- Conduct a quality review on all returns.

- Permit access by IRS personnel to any Western SPEC VRPP sites during advertised hours of operation for the purpose of verifying compliance with all program requirements;
- Plan and deliver a volunteer recognition event at the end of each filing season;
- Western SPEC Coalition agrees to meet the following timelines:
  - Each month provide the IRS lead contact (no later than the 25th of each month) with a report of all outreach activities, including the dates, the number of people reached by each effort and any supporting documentation such as copies of newspaper articles, completed since the last report;
  - Submit the name of the Western SPEC Volunteer Coordinator(s) to the IRS lead contact;
  - Determine and provide to the IRS lead contact, the estimated number of IRS products needed for Western SPEC outreach activities and training for the 2006 filing season;
  - Recruit a sufficient number of volunteers to fully staff the Western SPEC VRPP site;
  - Provide one mailing address for the delivery of training materials;
  - Submit to the IRS contact a new or updated Form 8633, *Application to Participate in the IRS e-file Program,* for each Western SPEC VRPP site location;
  - Complete and sign all documents required by the IRS for program participation including Form 13325, the *Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships* and the *Sponsor Agreement* found in Publication 4299;
  - Recruit instructor for the Train-the-Trainer class and provide the name to the IRS lead contact;
  - Schedule training session to accommodate all current and anticipated volunteers.
  - Provide the appropriate IRS contact a list of the days and hours of operation, totaling no less than 72 hours during the filing season, for each Western SPEC Coalition VRPP site and submit any changes on a weekly basis;
  - Provide the appropriate IRS contact with a copy of the completed and signed Form 13615a, the *Volunteer Agreement,* for each certified volunteer.

MOU Term and Amendments

This MOU shall be in effect for one year beginning on the date the agreement is fully executed. Either party may terminate this agreement at any time.

MOU Agreement

By signing below, the parties have executed this agreement on the dates shown.

Western SPEC Coalition

RODRÍGUEZ, RIVERA & TORO LLP - NELSON RODRÍGUEZ FIGUEROA

Name (Please Print)

CEO

Title (Please Print)

Nelson Rodríguez Figueroa

Signature

6/12/2006

Date

Western SPEC Coalition

Jorge Iván Vélez Arocho, Ph.D.

Name (Please Print)

Chancellor

Title (Please Print)

Signature

July 19, 2006

Date

Western SPEC Coalition

Name (Please Print)

Title (Please Print)

Signature

Date

Internal Revenue Service SPEC

Name (Please Print)

Title (Please Print)

Signature

Date