| Form **8654** (April 2016) | Department of the Treasury - Internal Revenue Service
Tax Counseling for the Elderly
Semi-Annual/Annual Program Report | OMB Number
1545-2222
TCE |

| 1. Report type
☐ Semi-Annual ☐ Annual | 2. Fiscal year | 4. Report period *(month, day, year)*
From 10 / 01 / _____ |
| 3. Recipient organization name | | To ___ / ___ / _____ |

| Street address | City | State | ZIP code |

Account/Identifying number

Reimbursement Expenses

	(a) Numbers	(b) Cost
5. To volunteer tax assistors/quality reviewers		
6. To volunteer instructors		
7. To volunteer coordinators/administrators		
8. Total *(ADD lines 5-7)*		

Administrative Expenses

	(a) Numbers	(b) Cost
9. Salaries/Benefits *(clerical, administrative or technical staff only)*		
10. Supplies/Volunteer Recognition—For TCE Program		
11. Rent/Utilities/Custodial Services—When additional and necessary for TCE Program		
12. Auditing		
13. Daily Site Operations Travel *(includes travel of paid staff to monitor sites)*		
14. Program Publicity Development		
15. Interpreter Services		
16. Telephone Installation *(No 800 Lines)* or Internet Connectivity costs		
17. Other *(postage and/or food costs)*		
18. Total Administrative Expenses *(ADD lines 9 through 17, column (b))*. This figure should not be more than 30% of line 19		
19. Program Cost *(ADD lines 8 and 18 column (b))*		
20. Cost of Travel to IRS Office/IRS Training		
21. Costs for Electronic Filing Supplies/Services		
22. Total Program Cost *(ADD lines 19, 20, and 21 column (b))*		
23. Total amount of TCE federal award		
24. Unexpended Balance of TCE federal award *(Subtract line 22 from line 23)*		
25. Refund to IRS *(Complete on annual report ONLY)*		

Account/Identifying Number

Other Information

	60+	Other
26. Number of individual federal tax returns prepared *(paper)*		
27. Number of individual federal tax returns prepared *(e-file)*		
28. Total number of individual federal tax returns prepared *(paper and e-file)* Add lines 26 and 27.		
29. Number of taxpayers assisted—all other *(excludes return preparation)*		
30. Total number of taxpayers assisted *(add lines 28 and 29)*		
31. Number of tax preparation sites		**Numbers**
a. e-file sites		
b. combination of paper and e-file sites		
c. Total lines 31a and 31b		
32. Attach to this form, a listing of each site's SIDN (Site Identification Number) that was provided by the IRS Territory Office, its EFIN (Electronic Filing Identification Number), whether the site is a combination paper/e-file site, and the volunteer return preparation hours for each site.		

Signature of responsible officer	Date	Agency use

IRS Volunteer Income Tax Preparation and Outreach Programs Privacy and Paperwork Reduction Act Notice

Privacy and Paperwork Reduction Act Notice– The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-2222. The time estimated for participation is 15 minutes. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Instructions for Form 8654, Tax Counseling for the Elderly Semi-Annual/Annual Program Report

Line 1. Enter the Report Type. If it is a semi-annual report put an X or if it is the annual report put an X in the box.

Line 2. Enter the Fiscal Year.

Line 3. Enter the recipient's organization name, street address, city, state, zip code, and the account/identifying number. The account/identifying number is the Employer Identification Number (EIN).

Line 4. Enter the report period *(month, day and year)* on the To lines *(e.g. if this is the semi-annual report because your program is in operation after 4/30 your "to line" will be 5/31 – If this is your annual report enter the date in the "to line" your program ended).*

Line 5-8. Enter the number of volunteer tax assistors/quality reviewers on line 5(a), the number of volunteer instructors on line 6(a), and the number of volunteer coordinators/administrators on line 7(a). Enter the total number of volunteer tax assistors/quality reviewers, volunteer instructors, and volunteer coordinators/administrators on line 8(a). DO NOT count any volunteer twice, even if he/she serves in two or more capacities.

Enter the final amount of reimbursement for volunteer tax assistors/quality reviewers, volunteer instructors and volunteer coordinators/administrators on the appropriate line in column (b). DO NOT include expenses for any volunteer twice *(i.e., if an individual serves as a volunteer coordinator as well as a tax assistors/quality reviewers all of his/her expenses should be estimated on line 7, only).* Include reimbursements made to volunteers for actual expenses incurred or stipends provided to volunteers. Either method is permitted and both stipends and actual reimbursements can be used by a grantee simultaneously as long as records are kept on both and the total is placed under lines 5-8. Please note: Stipends must be designated on expected out-of-pocket expenses not on time engaged in volunteer service.

Line 9. Enter the number of clerical, administrative or technical personnel you will pay in the Numbers Column and the dollar amount in the Cost Column.

Line 10. Supplies include pencils, pens, paper, etc. These are supplies for the TCE Program other than those directly attributable for e-file. Include purchase of recognition items not to exceed $10 purchased for volunteers on this line.

Line 11. Enter the rent, utilities and/or custodial services costs for the TCE Program.

Line 12. Enter the cost for audit services for the TCE Program.

Line 13. Enter travel of program sponsors or expenses incurred by program administrators or coordinators who are paid staff to monitor sites.

Line 14. Enter the final cost for the development of publicity *(i.e., public* service *announcements, posters, brochures)* and other publicity materials.

Line 15. Enter the final cost for interpreter services.

Line 16. Enter the final cost of installing temporary telephone lines at "telephone answering sites", or internet connectivity costs to provide e-file services.

Line 17. Enter the final cost for all postage, including postage used for the fulfillment of orders for program materials. In addition, enter the final cost of food that was expended for volunteers at TCE sites that was deemed necessary, reasonable, allocable, and allowable under OMB guidelines and the total expenses for food may not exceed $500.

Line 18. Total the administrative expenses (add lines 9-17 in the Cost Column (b)). This figure should not be more than 30% of line 19.

Line 19. Enter the program cost by adding lines 8 and 18 in the Cost Column (b).

Line 20. Enter the costs incurred for attending a meeting at the IRS office or with IRS personnel. Provide lodging receipts, taxi receipts, air fare, meals and incidental expenses, gas receipts, etc. Include travel expenses for attendance at train-the-trainer tax law or site coordinator training. Do not include expenses for daily site operation travel, these are now captured on line 13.

Line 21. Cost for diskettes, paper, printer cartridges, toner, cable locks, memory, network cards, external media, and anything else directly attributable to e-file expenses. Computers and printers *(with unit cost not to exceed $1,000)* can be purchased to support e-file using grant funds. You should also include costs associated with computer repair of equipment used for tax preparation services.

Line 22. Enter the total program costs *(add lines 19-21 in the Cost Column (b)).*

Line 23. Enter the total amount of the TCE federal award.

Line 24. Enter the unexpended balance of the TCE federal award *(subtract line 22 from line 23).*

Line 25. An entry needs to be made on this line for any monies that were withdrawn from the Payment Management System (PMS) for activities that did not occur.

Line 26. List the number of individual paper federal tax returns prepared for taxpayers 60+ and all other taxpayers.

Line 27. List the number of individual e-file federal tax returns prepared for taxpayers 60+ and all other taxpayers.

Line 28. Add figures from lines 26 and 27 and insert that total in line 28.

Line 29. List the number of taxpayers assisted—All other *(exclude return preparation)* for taxpayers 60+ and all other taxpayers.

Line 30. Add figures from lines 28 and 29 and insert that total in line 30.

Line 31. List the number of tax preparation sites for e-file sites, the combination of paper and e-file sites, and the total of lines 31a and 31b on line 31c.

Line 32. Provide the site name, Site Identification Number (SIDN), Electronic Filing Identification Number (EFIN), type of site i.e., e-file or combo, and the volunteer return preparation hours for each site. The volunteer return preparation hours are the actual hours the volunteers work and not the hours of operation.

The Form 8654, Semi-Annual/Annual Program Report should be prepared as cumulative, reflecting expenditures for the entire year. A Semi-Annual Report is required to be completed ONLY if program is in operation after April 30th. The Semi-Annual Report is due by 6/30. The Annual Report must be submitted by 12/31 or 90 days after the completion of your program, whichever is earlier.