



London Breed, Mayor

Department of Human Services  
 Department of Aging and Adult Services  
 Office of Early Care and Education

Trent Rhorer, Executive Director

**MEMORANDUM**

TO: HUMAN SERVICES COMMISSION

THROUGH: TRENT RHORER, EXECUTIVE DIRECTOR

FROM: NOELLE SIMMONS, DEPUTY DIRECTOR  
 JOHN TSUTAKAWA, DIRECTOR OF CONTRACTS *JKJ*

DATE: AUGUST 16, 2019

SUBJECT: NEW GRANTS: **ARRIBA JUNTOS (AJ)** and **MISSION ECONOMIC DEVELOPMENT AGENCY (MEDA)** (NON-PROFITS) FOR A PILOT PROGRAM FOR VIRTUAL TAX PREPARATION

GRANT TERMS: 9/1/19-6/30/20

GRANT AMOUNTS See Table Below

Funding Source	County	State	Federal	Contingency	Total
FUNDING:	\$193,168			\$19,316	\$212,484
PERCENTAGE:	100%			0%	100%

The Department of Human Services (DHS) requests authorization to enter into new grants with Mission Economic Development Agency and Arriba Juntos for the period of September 1, 2019 through June 30, 2020, in an amount of \$96,584 each plus a 10% contingency for a total amount not to exceed \$106,242 for each. The purpose of the grants is to launch a pilot virtual tax preparation assistance program to low-income San Francisco residents.

Grantee	FY19/20	Contingency	Not to exceed total
Arriba Juntos	\$96,584	\$ 9,658	\$106,242
Mission Economic Development Agency	\$96,584	\$ 9,658	\$106,242
<b>TOTAL</b>	<b>\$193,168</b>	<b>\$ 19,316</b>	<b>\$212,484</b>

## **Background**

SF-HSA clients are already able to access a robust, free in-person tax preparation assistance network made available through a partnership between the IRS Volunteer Income Tax Assistance (VITA) Program and the United Way Bay Area (UWBA)-led coalition of agencies who offer at least 25 free tax prep sites and access points throughout the City.

Through this pilot program, SF-HSA seeks not to supplant this network, but to complement the existing free tax preparation services by providing virtual tax preparation assistance services to clients who may find this alternative model to be more convenient. The technology-supported program's goals are five-fold: 1) help clients file their taxes free of charge, 2) help individuals/families receive federal, state, and local tax credits and tax refunds, 3) improve the customer experience by utilizing technology to minimize the amount of time clients are required to be present for tax preparation services, allowing them to drop off tax documents and pick up the completed return at a convenient time, 4) link free tax prep clients to other financial services such as free banking and financial counseling, and 5) deliver the services described above at SF-HSA offices during business hours, thereby allowing clients to transact multiple benefits and services during the same visit .

## **Services to be Provided**

Both grantees will provide the same services in coordination with pilot partners HSA and United Way Bay Area. Each will recruit and hire site staff, as well as recruit volunteers. Each agency will provide services at two HSA locations where clients can schedule virtual appointments and also serve walk-in clients. Grantees will develop secure document handling standards that are in IRS compliance. Grantees will refer clients to other services, such as Bank on SF and Smart Money Coaching to encourage all clients to have bank accounts.

Grantees will each assist at least 550 low-income San Franciscans with their tax preparation and filing and file a minimum of 450 tax returns.

## Location and Time of Services

- |                        |   |
|------------------------|---|
| 1. 1235 Mission        | Monday to Friday 8 AM to 5 PM (Arriba Juntos) |
| 2. 3120 Mission Street | Monday to Friday 8 AM to 5 PM (Arriba Juntos) |
| 3. 170 Otis Street     | Monday to Friday 8 AM to 5 PM (MEDA)          |
| 4. 1800 Oakdale Avenue | Monday to Friday 8 AM to 5 PM (MEDA)          |

For a full description of services, please see the attached Scope of Services, Appendix A.

## **Selection**

Grantees were selected through Request for Proposals #848, which was competitively bid in April 2019.

## **Funding**

Funding will be provided entirely by County General Funds.

**ATTACHMENTS**

Appendix A – Scope of Services (AJ)

Appendix B – Budget (AJ)

Appendix A-Scope of Services (MEDA)

Appendix B-Program Budget (MEDA)

**Appendix A**  
**Technology Supported Tax Preparation Assistance Services**  
**Services to be provided by**  
**Mission Economic Development Agency**  
**September 1, 2019 – June 30, 2020**

**I. Purpose**

The purpose of the grant is to pilot the provision of free technology-supported virtual tax preparation assistance to low-income San Franciscans receiving SF-HSA benefits or services or who are potentially eligible for SF-HSA services and help them access federal and state tax credits in a cost-effective and time-efficient manner. Technical support and coordination will be provided by United Way Bay Area which leads the Earn It! Keep It! Save It! coalition.

**II. Definitions**

Bank On San Francisco	San Francisco Office of Financial Empowerment-led program connecting San Francisco residents to safe and affordable checking accounts.
CAAP	County Adult Assistance Program provides cash assistance to low-income adults without dependent children, adults that cannot work, and refugees.
CalFresh	Formerly known as Food Stamps. A federal public assistance program that helps children and low-income households improve their diets by providing access to a nutrition benefit.
CalWORKs	California Work Opportunity and Responsibility to Kids welfare-to-work program for families receiving Temporary Aid to Needy Families (TANF) cash aid.
California Earned Income Tax Credit (Cal EITC)	The Cal EITC is a refundable State tax credit for qualifying individuals with and without children. In 2019 (filing for 2018 earnings), tax filers with children and earning no more than \$24,950 are eligible for a Cal EITC refund up to \$2,879. Tax filers without children and earning no more than \$16,750 are eligible for a Cal EITC refund up to \$232.
CARBON	Contracts Administration, Reporting and Billing Online database
Cultural Competency	Ability to interact effectively with people of different cultures and socio-economic backgrounds, particularly in the context of human resources, non-profit organizations, and government agencies whose

employees work with persons from different cultural/ethnic backgrounds.

DHS	San Francisco Department of Human Services, part of SF-HSA
Earned Income Tax Credit (EITC)	The EITC is a refundable federal tax credit for qualifying individuals with and without children. In 2019 (filing for 2018 earnings), tax filers with children and earning less than \$49,194 (or \$54,884 for married couples filing jointly) are eligible for an EITC refund up to \$6,431. Tax filers without children and earning less than \$15,270 (or \$20,950 for married couples filing jointly) are eligible for an EITC refund up to \$519.
Free tax preparation services	Preparation of tax return and successful transmission of completed return to the state and federal governments, at no cost to the tax filer/consumer. These services are provided by paid and volunteer tax preparers participating in San Francisco's cross-sector coalition led by the IRS and local organizations. Such service is made available to adults and families earning under a threshold income amount.
Medi-Cal	Medi-Cal provides free or low-cost health insurance for eligible individuals, which includes a range of health benefits and services.
SF-HSA	San Francisco Human Services Agency
San Francisco Working Families Credit (WFC)	The San Francisco Working Families Credit (WFC) is a locally-funded one-time tax credit paid to qualified low-income working families in San Francisco who meet all of the following requirements: <u>never</u> received the WFC before; claim and receive the EITC on federal tax return; file by federal tax filing deadline; claim at least one qualifying child on federal tax return; live in San Francisco at time of tax filing.
Smart Money Coaching	San Francisco Office of Financial Empowerment-led program connecting San Francisco residents to free and confidential one-on-one financial coaching services.
Unduplicated Customers	The number of eligible participants served in the entire fiscal year, counted once only.
United Way Bay Area (UWBA)	UWBA partners with the Internal Revenue Service (IRS), churches, nonprofits, AARP, and other organizations in a coalition called Earn It! Keep It! Save It! to scale the free tax preparation effort across the region

Volunteer Income Tax Assistance Program (VITA)	VITA is a program administered by the Internal Revenue Service (IRS). The VITA program offers free tax help to people who generally make \$55,000 or less who need assistance in preparing their own tax returns. IRS-certified volunteers provide free basic income tax return preparation with electronic filing to qualified individuals.
Virtual tax preparation assistance	Virtual tax preparation assistance utilizes secure IRS compliant technology to allow for tax returns to be prepared off-site and is an alternative to in-person tax preparation assistance, where the filer must be present while the preparer completes the return. Virtual tax preparation may involve an initial brief meeting between the filer and an intake staff/volunteer. The intake staff or volunteer enters the client's information and documents into a secure software system(s). A tax preparer then logs into the system(s) and completes the tax return.

**III. Target Population**

Low and moderate income individuals living and/or working within the boundaries of San Francisco County who seek and/or receive benefits or services (e.g., CalWORKs, CalFresh, CAAP, Medi-Cal) at SF-HSA office locations. SF-HSA clients are inclusive of all races, ethnicities, nationalities, faiths, genders, and sexual orientations.

**IV. Description of Services**

Grantee shall provide the following services during the term of this grant:

**A. On-Site Services**

1. Provide free virtual tax preparation assistance services with support, technical assistance, and under the guidance of UWBA and SF-HSA, through the use of secure technology allowing clients to drop off documents, leave the site and come back once the tax return is complete and ready to be submitted to the IRS.
2. Receive required documents from tax filer and upload documents to a secure technology platform where it may be accessed by tax preparers within 48 hours.
3. Develop and implement a process to be approved by SF-HSA for clients to schedule appointments for virtual tax preparation assistance at SF-HSA offices and a process for walk-in clients to be approved by SF-HSA to obtain client information, schedule appointments, or complete an intake when feasible.
4. Ensure document handling processes meet client confidentiality standards.
5. Assist clients in completing an Application for IRS Individual Taxpayer Identification Number (ITIN) as needed.
- ~~5.6.~~ Develop and implement a process to be approved by SF-HSA for screening all tax clients for the federal EITC, the Cal-EITC, and the WFC, and assisting eligible clients in applying for the federal EITC, the Cal-EITC, and the WFC.
- ~~6.7.~~ In collaboration with SF-HSA, develop and implement a process to be approved by SF-HSA to refer all clients to HSA services including services offered through Bank on SF and Smart Money Coaching in order to encourage all clients to have bank accounts, receive tax refunds via direct deposit or other safe, affordable financial products.

**B. Virtual Tax Preparation Assistance Services**

With technical support and assistance from UWBA:

1. Provide timely, high-quality tax preparation services and exceptional customer service.
2. Ensure that tax returns are completed and submitted to the IRS within a timeframe to be determined by SF-HSA.
3. Address tax filer questions and concerns within 48 hours. Implement quality control processes to ensure all tax returns are accurate.
4. Transmit returns accurately to the tax filer and/or the IRS.
5. Ensure that the virtual tax preparation assistance services offered at SF-HSA offices including the technology used are in compliance with IRS rules.

**C. Staff and Volunteer Recruitment, Training, and Management**

1. Recruit and hire Site Supervisor(s) and intake staff.
2. Recruit volunteer positions and paid staff for Virtual Tax Preparation Assistance Program to conduct offsite tax return processing for returns filed onsite at HSA locations.
3. Coordinate, plan, and implement tax trainings/orientations for all volunteers/staff, through IRS or other training providers as appropriate. Training will include agreed upon relevant software, tax law and regulations, customer service best practices, Working Families Credit, volunteer policies and procedures, and other resources to be made available to tax filers.
4. Coordinate volunteers/paid staff of the Virtual Tax Preparation Assistance Program, including but not limited to ensuring proof of appropriate IRS VITA certification for volunteers and paid staff participating in Virtual Tax Preparation Assistance Program, and managing all volunteer/staff scheduling.

**D. Coordination with Pilot Partners**

***United Way Bay Area***

The following technical support and coordination will be provided:

1. Technical assistance based upon best practices and research
2. Access to secure cloud storage for documents, communication platform and other technology tools in compliance with IRS best practices
3. Linkages to virtual hub sites to process returns as needed
4. Training materials for staff and volunteers
5. Guidance on client outreach and marketing and limited printed collateral
6. Assistance with volunteer recruitment including an online registration platform and volunteer orientations
7. Information on best practices from previous recommendations and lessons learned as well as ideas for further growth

***SF-HSA***

1. Space to conduct virtual tax preparation assistance will be provided at SF-HSA offices, as well as furniture, such as desks, chairs, or cubicle walls. Computers, printers and scanning machines can be made available at SF-HSA sites. SF-HSA

can provide general office supplies such as highlighters, pens, rubber bands, ink cartridges to SF-HSA sites.

2. SF-HSA can assist with recruitment of volunteers for intake and tax preparation from within its workforce (size of pool may vary), but the Grantee also shares this responsibility.
3. Work with Grantee to establish business processes for referring and enrolling clients in free/low-cost banking and individual financial counseling services.
4. SF-HSA can assist with reception and language support to meet clients' needs.

**V. Location and Time of Services**

Virtual Tax Preparation Assistance Onsite Services will be provided Monday – Friday from 8 a.m. to 5p.m, from January 1 through April 30 at the following SF-HSA locations.

- 170 Otis Street
- 1800 Oakdale Avenue

HSA locations subject to change based upon client traffic patterns and HSA needs.

**VI. Service Objectives**

- A. A minimum of 550 low-income San Franciscans receiving or seeking benefits or services at SF-HSA locations will receive free tax filing assistance through the Virtual Tax Preparation Assistance program.
- B. A minimum of 450 tax returns will be filed.
- C. At least 25 WFC-eligible clients served at tax sites will apply for the Working Families Credit.
- D. A minimum of 50% of clients shall complete a customer satisfaction survey approved by SF-HSA.

**VII. Outcome Objectives**

- A. 90% of surveyed clients will rate services as good or above, equating to a 4 or 5 on a 5-point satisfaction rating scale.
- B. 80% of surveyed clients will indicate that they have received information on Bank on SF and SMC.
- C. Based on outcomes of the Year 1 pilot, targets for the number of tax filers to receive the federal EITC, the Cal-EITC and the Working Families Credit will be established for future years.
- D. Based on outcomes of the Year 1 pilot, targets for the number of clients enrolled in free or low-cost bank accounts and individual financial counseling will be established for future years.
- E. Based on outcomes of the Year 1 pilot, cost per tax return filed will be established for future years.

**VIII. Reporting Requirements**

- A. Grantee will provide a cumulative monthly report of activities, for each service month (January through April), referencing the tasks as described in Sections VI and VII-



Service and Outcome Objectives. Grantee will enter the cumulative monthly service and outcome metrics in the CARBON database by the 15th of the following month.

- B. The Grantee will provide a monthly report including information on the number of clients receiving virtual free tax preparation who were existing SF-HSA clients.
- C. Grantee will provide an annual report summarizing the contract activities, referencing the tasks and the Service and Outcome Objectives described in Sections VI and VII above. Because this is a pilot program, this report will also include a narrative description of accomplishments and challenges encountered by the Grantee, as well as recommendations for service improvements if the pilot is made permanent. Grantee will enter the annual metrics in the CARBON database by the 15th of the month following the end of the program year.
- D. Grantee will provide IRS aggregate number reports for virtual tax preparation assistance sites upon request by the Department.
- E. Grantee will provide Ad Hoc reports as required by the Department.
- F. Grantee will develop and deliver ad hoc reports as requested by HSA.
- G. For assistance with reporting requirements or submission of reports, contact

1. Andy Beetley-Hagler, Community Service Monitor, E306  
Workforce Development Division  
(415) 557-5278  
[andy.beetley@sfgov.org](mailto:andy.beetley@sfgov.org)

2. Johanna Gendelman, Contracts Manager, GB27  
Office of Contract Management  
(415) 557-5507  
[johanna.gendelman@sfgov.org](mailto:johanna.gendelman@sfgov.org)

## IX. Monitoring Activities

- A. Program Monitoring: Program monitoring will include a site visit, review of periodic reports, and review of case files and back-up documentation verifying progress towards meeting service and outcome objectives, training curricula, and program policies and procedures.
- B. Fiscal Compliance and Contract Monitoring: Fiscal monitoring will include review of the Grantee's organizational budget, the general ledger, quarterly balance sheet, cost allocation procedures and plan, State and Federal tax forms, audited financial statement, fiscal policy manual, supporting documentation for selected invoices, cash receipts and disbursement journals. The compliance monitoring will include review of Personnel Manual, Emergency Operations Plan, Compliance with American Disabilities Act, subcontracts, and MOUs, and the current board roster and selected board minutes for compliance with the Sunshine Ordinance.

**Appendix A**  
**Technology Supported Tax Preparation Assistance Services**  
**Services to be provided by**  
**Arriba Juntos**  
**September 1, 2019 – June 30, 2020**

**I. Purpose**

The purpose of the grant is to pilot the provision of free technology-supported virtual tax preparation assistance to low-income San Franciscans receiving SF-HSA benefits or services or who are potentially eligible for SF-HSA services and help them access federal and state tax credits in a cost-effective and time-efficient manner. Technical support and coordination will be provided by United Way Bay Area which leads the Earn It! Keep It! Save It! coalition.

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San Francisco Working Families Credit (WFC)	The San Francisco Working Families Credit (WFC) is a locally-funded one-time tax credit paid to qualified low-income working families in San Francisco who meet all of the following requirements: <u>never</u> received the WFC before; claim and receive the EITC on federal tax return; file by federal tax filing deadline; claim at least one qualifying child on federal tax return; live in San Francisco at time of tax filing.
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### **IV. Description of Services**

Grantee shall provide the following services during the term of this grant:

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3. Develop and implement a process to be approved by SF-HSA for clients to schedule appointments for virtual tax preparation assistance at SF-HSA offices and a process for walk-in clients to be approved by SF-HSA to obtain client information, schedule appointments, or complete an intake when feasible.
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## **C. Staff and Volunteer Recruitment, Training, and Management**

1. Recruit and hire Site Supervisor(s) and intake staff.
2. Recruit volunteer positions and paid staff for Virtual Tax Preparation Assistance Program to conduct offsite tax return processing for returns filed onsite at HSA locations.
3. Coordinate, plan, and implement tax trainings/orientations for all volunteers/staff, through IRS or other training providers as appropriate. Training will include agreed upon relevant software, tax law and regulations, customer service best practices, Working Families Credit, volunteer policies and procedures, and other resources to be made available to tax filers.
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## **D. Coordination with Pilot Partners**

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2. Johanna Gendelman, Contracts Manager, GB27  
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(415) 557-5507  
[johanna.gendelman@sfgov.org](mailto:johanna.gendelman@sfgov.org)

## **IX. Monitoring Activities**

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- B. Fiscal Compliance and Contract Monitoring: Fiscal monitoring will include review of the Grantee's organizational budget, the general ledger, quarterly balance sheet, cost allocation procedures and plan, State and Federal tax forms, audited financial statement, fiscal policy manual, supporting documentation for selected invoices, cash receipts and disbursement journals. The compliance monitoring will include review of Personnel Manual, Emergency Operations Plan, Compliance with American Disabilities Act, subcontracts, and MOUs, and the current board roster and selected board minutes for compliance with the Sunshine Ordinance.