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TCE-2025

Tax Counseling for the Elderly (TCE)

Department of the Treasury

Tax Counseling for the Elderly

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General Information

Document Type:	Grants Notice	Version:	Synopsis 1
Funding Opportunity Number:	TCE-2025	Posted Date:	May 01, 2024
Funding Opportunity Title:	Tax Counseling for the Elderly (TCE)	Last Updated Date:	Apr 29, 2024
Opportunity Category:	Discretionary	Original Closing Date for Applications:	May 31, 2024
Opportunity Category Explanation:		Current Closing Date for Applications:	May 31, 2024
Funding Instrument Type:	Cooperative Agreement	Archive Date:	Jun 30, 2024
		Estimated Total Program Funding:	\$ 12,000,000
		Award Ceiling:	\$
		Award Floor:	\$

Category of Funding Activity:	Other (see text field entitled "Explanation of Other Category of Funding Activity" for clarification)
Category Explanation:	tax counseling and assistance
Expected Number of Awards:	100
CFDA Number(s):	21.006 -- Tax Counseling for the Elderly
Cost Sharing or Matching Requirement:	No

Eligibility

Eligible Applicants:	Nonprofits having a 501(c)(3) status with the IRS, other than institutions of higher education Native American tribal governments (Federally recognized)
Additional Information on Eligibility:	

Additional Information

Agency Tax Counseling for the Elderly

Name:

Description: The Tax Counseling for the Elderly (TCE) Program offers FREE tax help to individuals who are age 60 or older. Section 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978, authorizes this cooperative agreement. The Act authorizes the Internal Revenue Service (IRS) to enter into agreements with private or public nonprofit agencies and organizations, which will provide training and technical assistance to volunteers who provide FREE tax counseling and assistance to elderly individuals in the preparation of their federal income tax returns.

This Act authorizes an appropriation of special funds, in the form of grants, to provide tax assistance to persons age 60 years of age or older. The IRS receives the funds as a line item in the appropriation. The total funds are distributed to the grant recipients for their expenses.

Eligible agencies and organizations compete for acceptance as a TCE grant recipient in compliance with the Federal Grant and Cooperative Agreement Act of 1977, Public Law No. 95-224, 92 Stat. 3, February 3, 1978, codified at 31 USC Chapter 63. Applicants must be experienced in coordinating volunteer programs, with experience in income tax return preparation. Eligible agencies and organizations receive grants to conduct local TCE Programs. Tax return preparation assistance is provided to elderly taxpayers during the usual period for filing federal income tax returns, which is from January 1 to April 15 each year. However, the program activities required to ensure that elderly taxpayers receive efficient and quality tax assistance can be conducted year-round.

The application period for the program is May 1 through May 31 for organizations to submit their applications in grants.gov. Review and ranking occurs from June 1 through September 30 with notification of awards October 1.

Link to [VITA and TCE Webpage](#)

Additional Information:

Grantor Contact Information: If you have difficulty accessing the full announcement electronically, please contact:

Grant Program Office

[TCE Grant Program Office Email](#)

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