RESOLUTION NO. 2014-R-105

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH MIAMI, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE THE 2015 IRS VITA SITE PARTNER AGREEMENT, IN SUBSTANTIALLY THE ATTACHED FORM, BETWEEN THE CITY OF NORTH MIAMI AND BRANCHES, INC., TO PROVIDE RESIDENT TAXPAYERS WITH FREE TAX PREPARATION SERVICES AT A VITA SITE IN COMPLIANCE WITH ALL INTERNAL REVENUE SERVICE GUIDELINES AND REQUIREMENTS; PROVIDING FOR AN EFFECTIVE DATE AND FOR ALL OTHER PURPOSES.

WHEREAS, on December 29, 2010, the City of North Miami ("City") entered into a Memorandum of Understanding with the U.S. Internal Revenue Service to promote tax understanding and awareness and to prepare tax returns at no cost to low-to-moderate income taxpayers through the IRS Volunteer Income Tax Assistance program ("VITA Program"); and

WHEREAS, the City desires to benefit from the expertise and technical assistance of Branches, Inc., ("Program Partner"), a Florida not-for-profit entity willing to implement by agreement, the United Way Center for Financial Stability VITA Program designed to support and coordinate tax education, tax preparation, financial education and asset building services to low income and/or limited English proficiency residents of Miami-Dade County ("Partner Agreement"); and

WHEREAS, the Program Partner has expressed its capability, expertise and willingness to perform VITA Program services in accordance with the Program Agreement and with Internal Revenue Service guidelines and requirements; and

WHEREAS, the City Manager respectfully requests that the Mayor and City Council authorize the execution of the Partner Agreement to benefit qualified low-income and/or limited English language proficient taxpayers.

NOW THEREFORE, BE IT DULY RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH MIAMI, FLORIDA:

Section 1. **Authority of City Manager.** The Mayor and City Council of the City of North Miami, Florida, hereby authorize the City Manager to execute the 2015 IRS VITA Site

Partner Agreement, in substantially the attached form, between the City of North Miami and Branches, Inc., to provide resident taxpayers with free tax preparation services at a VITA site in compliance with all Internal Revenue Service guidelines and requirements.

Section 2. **Effective Date.** This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED by a **5-0** vote of the Mayor and City Council of the City of North Miami, Florida, this **25th** day of November, 2014.

DR. SMITH JOSEPH
MAYOR

ATTEST:

MICHAEL A. ETIENNE, ESQ.
CITY CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

REGINE M. MONESTIME
CITY ATTORNEY

SPONSORED BY: CITY ADMINISTRATION

Moved by: **Galvin**

Seconded by: **Steril**

Vote:

Mayor Dr. Smith Joseph	x (Yes)	(No)
Vice Mayor Philippe Bien-Aime	x (Yes)	(No)
Councilperson Scott Galvin	x (Yes)	(No)
Councilperson Carol Keys, Esq.	x (Yes)	(No)
Councilperson Marie Erlande Steril	x (Yes)	(No)

2015 IRS VITA Site Partner Agreement
between
Branches, Inc. and City of North Miami

Values Statement: Branches, Inc. has received funding from the IRS VITA-2015 program to implement the United Way Center for Financial Stability VITA Program, hereafter referred to as UWCFS VITA Program. The UWCFS VITA Program will support and coordinate tax education, tax preparation and financial education and asset building services to low-income and/or limited English proficiency clients in Miami-Dade. Branches will partner with other local organizations, hereafter referred to as "VITA Site(s)" to implement this project. Branches selected these VITA Sites because of their capacity to meet the needs of low-income residents, because of our common vision and values, and because of our related missions.

Terms of Agreement: This agreement sets forth the expectations and responsibilities of the VITA Site (sub-grantee), and Branches, Inc. (grant recipient) for the 2015 VITA Program. This agreement shall remain in effect **December 1, 2014 to June 30, 2015**.

VITA Site agrees to:

A. General

1. Operate a VITA site in compliance with all IRS guidelines and requirements, including but not limited to confidentiality, data collection and reporting, civil rights and quality review/program evaluation. VITA Site agrees to use the forms prescribed by the IRS 2015 VITA program.
2. Submit documentation as outlined under the Method of Payment section below in order to receive any payment.
3. Track and report VITA volunteer hours as well as in-kind costs donated to the VITA program.
4. Support as much as possible the education and asset building objectives of IRS-SPEC.
5. Include on publicity materials information about FAFSA, EITC, Child Tax Credit and E-filing wherever possible.
6. Share with Branches and your IRS SPEC Relationship Manager all scheduled media interviews in advance so your efforts can be tracked and supported by the partnership.
7. Have posted operating hours that includes some evenings and Saturdays or Sundays at least twice a month.
8. Have a minimum of two computer workstations available and staffed during operating hours.
9. Have Internet access, printer, copier, filing cabinet, and any other office equipment required to successfully e-file tax returns and maintain proper documentation.
10. Take primary responsibility for outreach to the local community that reflects the service area for the site agency.
11. Designate a Site Coordinator to provide on-site supervision during all operating hours, and to electronically e-file tax returns.
12. Train an appropriate number of staff and volunteers to handle workload.
13. Participate in site manager conference calls and training meetings as needed.
14. Install TaxWise Online software on all computers used by the VITA program and ensure that preparers enter appropriate user defined fields into TaxWise Online.
15. Participate in project-wide and site-specific evaluations to identify areas of improvement and possible changes for subsequent years of operation.
16. Appropriately promote trainings coordinated by Branches for volunteers and clients: benefits eligibility, credit/debt, homeownership, tax law, financial literacy, employment, etc.
17. Ensure that the site is accessible in accordance with local and federal laws regarding persons with disabilities and that the staff members are fluent in the language spoken by the target population. The site also agrees not to discriminate against any persons on the basis of color, creed, religion, age, disability, gender or age.
18. Adhere and conform to any and all other requirements of the IRS VITA grant program.

B. Asset Building

19. Provide customers onsite access to asset building information, services and resources including but not limited to: brochures, training calendars, web based services, benefit screening, banking products and onsite financial

training. The site is expected to provide financial education literature at the minimum and is encouraged to provide as many services as appropriate with the support of Branches and other partners.

C. Events & Meeting Participation

20. Host or participate in events that help increase awareness and access to VITA services at the site or in the larger community.
21. Ensure volunteers have access to a volunteer recognition event that celebrates their accomplishments and engages them for future VITA involvement.

Branches, Inc. agrees to:

22. Provide guidance and assistance in planning and determining operating hours, staffing needs, and equipment requirements.
23. Provide templates, marketing materials, marketing plans and other opportunities to assist the site in appropriately promoting and expanding the impact of their site.
24. Coordinate training sessions for volunteer and/or staff tax preparers. Site volunteers are not required to participate in these process trainings; however, all volunteers must meet IRS certification requirements before beginning service at any location.
25. Coordinate the training of the site managers, ensure that "best practices" are shared, and that quality assurance efforts are incorporated in the manual and procedures.
26. Provide financial education and asset-building resources and training opportunities including but not limited to: brochures, flyers, training calendars, displays, a significant array of training topics and trainers to facilitate them.
27. Coordinate and take lead responsibility for county- and city-wide publicity in coordination with the United Way of Miami and other regional partners.
28. Provide a volunteer recognition event that celebrates volunteers' accomplishments and engages them for future VITA involvement.
29. Provide a stipend to the site in consideration of fulfilling all the aforementioned responsibilities, based upon a payment schedule outlined below.

Method of Payment: The total amount of funds available to be divided between participating VITA Sites is $61,500. Branches will distribute subgrants using the following guidelines:

30. Total funds available for sub grants will be proportionally distributed based on the number of qualified accepted e-files by each site and by all participating VITA Sites. NOTE: These funds will be calculated and awarded in the following categories based on the number of accepted e-file returns reported to Branches by the IRS (self-reported numbers cannot be accepted but Branches will work with sites to resolve any discrepancies):
    a. qualified standard accepted e-files are estimated to be $7.00 per return
    b. qualified FSA accepted e-files are estimated to be $4.00 per return
    c. performance incentive for sites if their total qualified accepted e-files increase over last Tax Year
        i. $1.00 extra for each return if total is 15% more than the last year or 100 for first filing year
        ii. $2.00 extra for each return if total is 25%+ more than the last year or 150 for first filing year
31. Extended season: VITA Sites that commit to staying open until <u>at least</u> June 15 can qualify for the following:
    d. $500 for sites that complete 15 returns (e-file, paper or back taxes) between April 15 and June 15
    e. $750 for sites that complete 20 returns (e-file, paper or back taxes) between April 15 and June 15
32. Required compliance and documentation
    f. Participation in conference calls and brief surveys/e-mails
    g. End of season/period report (s) – for sites operating through April 15th or 30th the following is needed only once and it is due by the end of business May 9th. Sites committing to the extended season will need to make that commitment and submit their first set of information by May 9th followed by their extended season results by June 20th. Documentation includes the following:
        i. All standard IRS VITA documentation is required to be submitted to the SPEC relationship manager and may be required by Branches

ii. End of season report on total number of volunteers, total volunteer hours, number of Limited English Proficiency (LEP) e-files accepted, number of accepted e-files for low income clients. (TaxWise Online helps track LEP clients if the user defined fields are consistently and correctly used).
iii. This agreement must be signed.
iv. In-kind documentation – some proof of in-kind support is required from each participating VITA Site. There is no minimum value and it can be provided via signed volunteer time-sheets **and/or** letters of in-kind space contribution. Templates will be provided for both.

Payment Schedule: Branches, Inc. will process VITA Site stipends within two (2) weeks of receipt of the documentation cited above. The grant concludes June 30, 2015 and all funds must be disbursed prior to that date. To comply with the grant, documentation must be received no later than close of business June 23, 2015; requests after that date cannot be honored.

Termination: Branches, Inc. will make every reasonable effort to help its partner VITA Sites fulfill their obligations and encourages all VITA Sites to request assistance from Branches staff whenever necessary. However, Branches, Inc. and the VITA Site retain the right to terminate this agreement with 30 days notice if either party fails to comply with the conditions stipulated herein. In the event of gross breach of contract (e.g. violation of IRS VITA standards), Branches, Inc. may terminate the agreement without prior notice. Upon separation, the site will be paid for services rendered through the date of separation within 15 days of receipt of an invoice and all required reports. No payment will be made without the above mentioned reports and documentation.

Contacts: Correspondence related to this agreement should be addressed to:

Contact for Branches, Inc.:
Javier Diaz – VITA Collaborative Coordinator
Branches, Inc.
11500 NW 12th Avenue
Miami, FL 33168
Phone: (305) 688-3551 ext. 2011
Email: jdiaz@branchesfl.org

Contact for VITA Site:

Phone: (____) _____ ext _____
Email:

Agreed & Signed by:

_____
Karina Ron – Associate Director of Financial Stability
Branches, Inc.
DUNS Number: 844926188
11500 NW 12th Avenue
Miami, FL 33168
Phone: (305) 688-3551 ext. 3101
Email: kron@branchesfl.org

Date: 11/14/2014

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Organization DUNS Number:

Date: