

Department of the Treasury — Internal Revenue Service  
**Tax Counseling for the Elderly Program  
Application Plan**

**2004**

Reimbursement Expenses	(a) Numbers	(b) Cost
1. To Volunteer tax assistants		
2. To Volunteer instructors		
3. To Volunteer coordinators/administrators		
4. TOTAL (ADD 1-3)		

**Administrative Expenses**

5. Salaries/benefits (Clerical Staff Only)		
6. Supplies—For TCE Program		
7. Rent/utilities/custodial services—Prorated for TCE Programs		
8. Auditing		
9. Travel (Includes travel to monitor TCE Sites, meet with SPEC Territory personnel, etc.)		
10. Development of program publicity		
11. Report processing		
12. Telephone installation (No 800 or WATTS Lines)		
13. Postage		
14. Total administrative expenses (ADD lines 5 through 13, column (b)). This figure should not be more than 30% of line 15		
15. Estimated program cost (Exclude Orientation Meeting) (ADD lines 4 and 14, column (b))		
16. Estimated cost of Orientation Meeting		
17. Estimated cost of Electronic Filing		
18. Total estimated program cost (ADD lines 15, 16, and 17 column (b))		

**Other Information**

19. Number of individual Federal tax returns you expect to prepare for taxpayers 60+			
a. Paper Federal returns			
b. Electronically filed Federal returns			
c. Total of 19a and 19b			
20. Number of other taxpayers 60+ you plan to assist not included in Lines 19a through 19c above.			
21. Number of tax preparation sites planned			
a. Paper sites			
b. e-file sites			
c. Combination of both lines 21a and 21b			
d. Total of 21a, 21b, and 21c			
Signature of responsible office		Date	

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## Instructions

- Lines 1–3.** Enter the number of volunteer tax assistors on line 1(a), the number of volunteer tax instructors on line 2(a), the number of volunteer coordinators/administrators on line 3(a). DO NOT count any volunteer twice, even if he/she serves in two or more capacities.
- Enter the estimated amount of reimbursement for tax assistors, instructors and 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 assistor all of his/her expenses should be estimated on line 3, only*).
- Lines 4–5.** Self-explanatory.
- Line 6.** Supplies include pencils, pens, paper, postage, etc. These are supplies for the TCE Program other than those directly attributable for e-file.
- Lines 7–9.** Self-explanatory.
- Line 10.** Enter the estimated cost for the development of publicity (*i.e., public service announcements, posters, brochures*) and other publicity materials.
- Line 11.** Enter the estimated cost for report processing.
- Line 12.** Enter the estimated cost of installing temporary telephone lines at “telephone answering sites.”
- Line 13.** Enter the estimated cost for all postage, including postage needed for the fulfillment of orders for program materials.
- Lines 14–16.** Self-explanatory.
- Lines 17.** Cost for diskettes, paper, printer cartridges, toner, envelopes to mail Forms 8453, and anything else directly attributable to e-file expenses.
- Lines 18.** Self-explanatory.
- Lines 19 a–c.** List the number of individual Federal returns you expect to prepare for taxpayers 60+ for paper Federal returns, electronically filed Federal returns, and the total of paper Federal returns and electronically filed Federal returns.
- Lines 20.** This will include any tax counseling that does not result in a return being prepared, and it will also include telephone assistance provided.
- Lines 21 a–d.** Project the number of tax preparation sites, the number of paper sites, the number of e-file sites, the combination of lines 21a and 21b, and the total of lines 21a, 21b, and 21c.

