

**THE THIRTIETH LEGISLATURE  
APPLICATION FOR GRANTS  
CHAPTER 42F, HAWAII REVISED STATUTES**

Type of Grant Request:

Operating                       Capital

Legal Name of Requesting Organization or Individual:    Db:     
Hawaii Tax Help and Financial Empowerment Solutions      Hawaii VITA

Amount of State Funds Requested: \$ 85,000

Brief Description of Request (Please attach word document to back of page if extra space is needed):

Funds to (1) expand free tax services to LMI residents, including Lahaina fire victims (2) expand educational efforts, particularly to LMI residents, to help them to avoid making financial mistakes that result in debt, particularly tax debt, make them aware of changes in tax law and tax scams and (3) maintain a location open year-round where residents with no computer or internet access can have secure access to equipment & learn basic skills such as preparing their own tax returns, obtain tax transcripts from IRS, establish an online Social Security account to access benefit

Amount of Other Funds Available:

State:            \$ 68,000 - until 6/30/24  
Federal:        \$ 88,496-awarded not yet rec'd  
County:        \$ \_\_\_\_\_  
Private/Other: \$ \_\_\_\_\_

Total amount of State Grants Received in the Past 5

Fiscal Years:                      \$ 240,000  
Unrestricted Assets:            \$ 1822.95

New Service (Presently Does Not Exist):     Existing Service (Presently in Operation):

Type of Business Entity:  
 501(C)(3) Non Profit Corporation  
 Other Non Profit  
 Other

Mailing Address:  
1422 Heulu Street A-101  
City:                                      State:                                      Zip:  
Honolulu                                      HI                                      96822

Contact Person for Matters Involving this Application

Name: Susan Tamanaha	Title: President and CEO
Email: stamanaha@hawaiiataxhelp.org	Phone: (808) 381-0881

Federal Tax ID#: [REDACTED]	State Tax ID# [REDACTED]
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*Susan Tamanaha*  
Authorized Signature

President and CEO  
Name and Title

1/17/2024  
Date Signed



STATE OF HAWAII  
STATE PROCUREMENT OFFICE

**CERTIFICATE OF VENDOR COMPLIANCE**

This document presents the compliance status of the vendor identified below on the issue date with respect to certificates required from the Hawaii Department of Taxation (DOTAX), the Internal Revenue Service, the Hawaii Department of Labor and Industrial Relations (DLIR), and the Hawaii Department of Commerce and Consumer Affairs (DCCA).

**Vendor Name:** HAWAII TAX HELP AND FINANCIAL EMPOWERMENT SOLUTIONS

**Issue Date:** 01/11/2024

**Status:** **Compliant**

Hawaii Tax#: [REDACTED]  
New Hawaii Tax#: [REDACTED]  
FEIN/SSN#: XX-XXX1300  
UI#: XXXXXX5194  
DCCA FILE#: 263190

Status of Compliance for this Vendor on issue date:

Form	Department(s)	Status
A-6	Hawaii Department of Taxation	Compliant
8821	Internal Revenue Service	Compliant
COGS	Hawaii Department of Commerce & Consumer Affairs	Exempt
LIR27	Hawaii Department of Labor & Industrial Relations	Compliant

**Status Legend:**

Status	Description
Exempt	The entity is exempt from this requirement
Compliant	The entity is compliant with this requirement or the entity is in agreement with agency and actively working towards compliance
Pending	A status determination has not yet been made
Submitted	The entity has applied for the certificate but it is awaiting approval
Not Compliant	The entity is not in compliance with the requirement and should contact the issuing agency for more information

## Application Submittal Checklist

The following items are required for submittal of the grant application. Please verify and check off that the items have been included in the application packet.

- 1) Hawaii Compliance Express Certificate (If the Applicant is an Organization)
- 2) Declaration Statement
- 3) Verify that grant shall be used for a public purpose
- 4) Background and Summary
- 5) Service Summary and Outcomes
- 6) Budget
  - a) Budget request by source of funds ([Link](#))
  - b) Personnel salaries and wages ([Link](#))
  - c) Equipment and motor vehicles ([Link](#))
  - d) Capital project details ([Link](#))
  - e) Government contracts, grants, and grants in aid ([Link](#))
- 7) Experience and Capability
- 8) Personnel: Project Organization and Staffing

  
AUTHORIZED SIGNATURE

SUSAN TAMANAHA PRESIDENT/CEO  
PRINT NAME AND TITLE

1/17/2024  
DATE



## **APPLICATION FOR GRANT**

### **I. CERTIFICATION**

**1. Certificate of Vendor Compliance – attached immediately after Cover Page per the instructions.**

**2. Declaration Statement (see document immediately before this page and after the Application Submittal Checklist)**

#### **3. Public Purpose**

Applicant declares that the grant will be used for a public purpose pursuant to Section 42F-102, Hawaii Revised Statutes.

### **II. BACKGROUND AND SUMMARY**

#### **1. Applicant's Background**

Hawaii Tax Help and Financial Empowerment Solutions is a 501(C) (3) non-profit organization founded in 2016 for the purpose of continuing and expanding the mission of the **Hawaii VITA** (Volunteer Income Tax Assistance) Program. The Hawaii VITA Program has been in existence since 2005, first as a pilot program under Aloha United Way, and then as a program under the Hawaii Alliance For Community Based Economic Development (HACBED). In 2016, the Applicant was established to provide the Hawaii VITA Program with its own platform dedicated to expanding its services and achieving its mission.

**Our Mission:** To vastly improve the ability of those who seek to achieve financial stability and self-sufficiency, and build stronger communities by:

**(1) Saving low-to-moderate income (LMI) Hawaii residents money and helping them claim valuable tax credits such as the Earned Income Tax Credit (EITC) and the Child Tax Credit** by providing them with free tax return preparation in conjunction with the Volunteer Income Tax Assistance (**VITA**) program of the Internal Revenue Service. Thus far, our Hawaii VITA Program has saved 60,727 Hawaii residents over \$15.1 Million in tax preparation fees and helped them claim over \$42.8 Million in refundable tax credits and \$88.6 Million in refunds. Every dollar saved or returned to these residents is used by them to reduce debt and/or purchase needed

goods and services which benefits local businesses and helps to strengthen local communities.

**(2) Educating and empowering Hawaii residents** through presentations and distribution of information relating to:

**(a) Financial literacy, with a focus on preventing tax-related debt** which hinders the long-term success of current financial programs and interferes with the efforts of those who are striving to achieve self-sufficiency and

**(b) Avoiding fraud and scams** which target the poor, less educated, and elderly, particularly during tax season when many expect refunds from the IRS and are more susceptible to fraudulent demands for personal information by scam artists posing as IRS agents.

**2. The goals and objectives related to the request**

There are three (3) objectives sought to be achieved by this grant request:

**(a) Expansion of VITA Program to reach those who have no access or limited access to free tax preparation services, such as individuals with disabilities or the houseless/transient population.** This year, the Program will also be working with Iolani School and organizations on Maui to provide services to the victims of the Lahaina fire. This Program began with only 4 sites on Oahu and 32 volunteers. As of the 2020 Tax Season, prior to the COVID shutdown, this Program operated 53 sites and clinics on every island except Lanai. For several years pre-COVID, the Program's volunteer force exceeded 200 volunteers. However, there are many residents who still do not have access or have very limited access to this service. As a result, many of these residents either unnecessarily pay for tax preparation services or do not file their returns, often missing out on claiming valuable tax credits. This is particularly true when it comes to individuals with disabilities or the houseless/transient population. In addition, the Applicant has been requested to assist the victims of the Lahaina fire to file their tax returns, many of which will include claims of loss.

Therefore, one of the main objectives of this Program is to expand free tax preparation services in a way that will help more LMI taxpayers access this valuable service.

The occurrence of COVID revealed one major obstacle to expansion, especially on Oahu. Prior to the COVID pandemic, the Program's partners, such as credit unions and other non-profits, provided the physical locations where training and educational sessions could be held and free tax preparation services were offered to the public. When COVID occurred, many of these sites closed. Those that remained open altered their tax preparation operations so that clients were required to drop off their paperwork on one day and pick up their returns on a subsequent date in order to reduce the amount of time that volunteers spent with clients. Returns were prepared by certified volunteers off premises.

This system enabled the Program to continue offering free tax preparation but it reduced the number of clients who could be served. Furthermore, training sessions could not be held, which deterred many individuals from volunteering. This, in turn, prevented us from assisting clients with other issues that arose, such as reviewing and explaining notices received from the IRS, providing guidance for the self-employed, and allowing use of on-site equipment for those who were willing to prepare their own returns but had no equipment to do so.

Accordingly, a portion of the funds being requested in this application will be applied towards maintaining one location on Oahu that is under the control of the Applicant, which shall be open year-round and provide a place where late and back returns can be prepared, training and educational sessions can be held, and where residents can use available equipment to, among other things:

- learn basic computer skills such as setting up a free email account, scan, upload, and send PDF documents by email (now required by many organizations and agencies)
- prepare their own tax returns and print out copies of back returns
- apply for IRS tax transcripts
- learn how to establish a Social Security account online and apply for a replacement Social Security card
- apply for a General Excise Tax license
- access information available on the internet about other benefits they may be entitled to receive

This Program already has volunteers who will be helping residents perform these tasks.

With respect to the neighbor islands, one of the main obstacles to expansion is the increase in travel costs resulting from having to send recruiters, trainers, and volunteers to those islands and the increase in marketing costs associated with outreach to promote and expand the service.

**(b) Expansion of educational efforts with a focus on preventing tax related debt.** In 2020 (the last tax year for which the IRS has complete data), 50,940 Hawaii residents earning less than \$50,000 owed more than \$55.29 Million to the IRS after filing their tax returns ("Balance Due Returns"). From a review of our clients' Balance Due Returns, we have determined that approximately 80-90% of those who ended up owing taxes to the IRS could have avoided that debt if they had been aware of certain basic tax laws such as:

- A debt forgiven by a creditor (such as a credit card company) results in taxable income that equals the amount of the debt forgiven.
- Unemployment benefits are taxable. Unfortunately, the withholding of taxes from unemployment compensation is not mandatory. Instead, the recipient must request that taxes be withheld and many of the claimants fail to understand the importance of doing so.
- Using grant and scholarship funds for ineligible expenses such as room and board can result in taxable income.
- Withdrawing funds from an existing retirement plan before retirement age will result in taxable income and a 10% early withdrawal penalty.
- Hobby income and the fair market value of any service received in a bartering arrangement (service for service or goods for service) are taxable.
- General excise taxes (State) and income taxes are not the same thing.

Despite the seriousness of this problem, there are no resources available for the average person who wants to access basic tax information. The IRS' website is difficult to navigate and understand, and most, if not all, **financial literacy programs do not incorporate into their curricula basic tax laws and concepts that would help individuals to avoid making decisions and choices that could result in tax-related**



**debts.** The objective of financial literacy programs is to teach participants about budgeting, managing credit, and savings. Yet, those who strive for self-sufficiency can easily find their personal budgets and savings decimated by an unexpected debt to the IRS and, once such debt is incurred, the ordinary individual is ill-equipped to deal with the IRS. In short, **unexpected tax debt can negate any positive effects of financial literacy and asset building programs and seriously hinder the efforts of individuals to achieve self-sufficiency.**

Applicant seeks to address this problem by:

(1) offering train-the-trainer workshops where financial literacy instructors can receive training on these issues and be provided with information that they can incorporate into their existing financial literacy programs without any substantial disruption to their program's schedule, and

(2) developing and distributing easy-to-understand information (in printed form, such as booklets and/or brochures, and via the internet and social media), regarding basic but important tax information-including changes in the tax law-scams and fraudulent practices, and options available to those who already have existing tax debt.

(c) **Expansion of the "Learn Early. Live Smarter" initiative.** In 2012, as part of its educational effort, Applicant began its "Learn Early. Live Smarter." initiative pursuant to which high school students were recruited and trained to be volunteer tax return preparers. As of 2020, 292 high school students had trained and obtained certification as volunteer tax return preparers and volunteered to prepare returns under supervision, primarily at Leeward Community College. As a result of COVID, Leeward Community College closed its site early in 2020 and did not participate in 2021 and 2022 so most of those schools stopped participating. Only Waipahu High School continued to participate. In 2023, 22 Waipahu high school students passed the VITA certification. For the 2024 tax season, 27 Waipahu High School students are training to become VITA volunteers. In addition, Iolani High School intends to have some of its students participate in our Hawaii VITA Program this year.

Because of the many benefits that result from participation in this initiative, we believe that it is imperative to restart and expand the program to other high schools and colleges throughout the State.

This initiative focuses on accomplishing the following:

(1) Providing students with valuable tax knowledge that will help them to avoid costly financial mistakes in the future when they enter the workforce. Simply by participating in the training for this Program, students learn the basic tax laws that will help them to avoid balance due returns in the future and will also learn about valuable credits and deductions that can reduce their tax liability and/or increase the amount of their refunds - e.g., education credits, student loan interest deduction, and the Earned Income Tax Credit (EITC).

(2) Helping students to realize the economic situation of many Hawaii residents and, as a result, instill in them a desire to continue participating in volunteer activities to give back to their communities. In this regard, there are numerous studies which show that students who participate in community service are more likely to graduate from college than those who do not and are more likely to have improved scores in Reading, Math, Science, and History.

### **3. The public purpose and need**

#### **(a) Free Tax Preparation (Direct Positive Impact on the Individual and on the Local Economy)**

Tax return preparation fees vary but based on a sample price list of one major commercial tax preparer that was shared by the Tax Opportunity Network, the charges for basic tax preparation forms are as follows:

▪ Form 1040	\$150
▪ Sch EIC (To claim EITC benefits)	\$ 45
▪ Form 8812 (Child Tax Credit)	\$ 30
▪ Sch A (If person itemizes)	\$ 50
▪ State Return	\$100

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A 2020-2021 survey by the National Society of Accountants of its own members revealed that the average tax preparation fee in Hawaii for a Form 1040 with no itemization was \$284; with itemization \$486. Additional fees were charged for other items, such as a Schedule C (which all self-employed individuals must file) - \$500 and a Schedule D (common for individuals who have invested retirement funds with brokerage firms) - \$300. The survey also found that the majority of tax preparers will charge between \$97 to \$154 for dealing with disorganized or incomplete files and assess extra fees for preparing additional commonly used Forms

Therefore, the Hawaii VITA Program's estimate that its free tax preparation service saves the average low-to-moderate income (LMI) taxpayer at least \$250 is a modest one. Based on that estimate, **the Program has thus far saved 60,727 LMI residents more than \$15.18 Million in tax preparation fees.**

Free tax preparation also helps people claim valuable tax credits to which they are entitled without reduction of benefits due to tax preparation fees. One of the most important tax credits is the earned income tax credit (EITC). In 2023, Prosperity Now (Taxpayer Opportunity Network) issued a State EITC Report using “the latest data from the IRS SPEC provided software and IRS data”. According to that report, as of 2022, 90,000 Hawaii taxpayers claimed the EITC. The amount of EITC received by these claimants totaled more than \$192 Million. **This represents \$192 Million of NEW federal funds being infused into the local economy.**

<u>STATE:</u>	<u># of Claimants in 2022</u>	<u>Aggregate</u>	<u>Average Refund</u>
HI	90,000K	\$192,420,000	\$2,138

**Source: Taxpayer Opportunity Network State EITC Report**

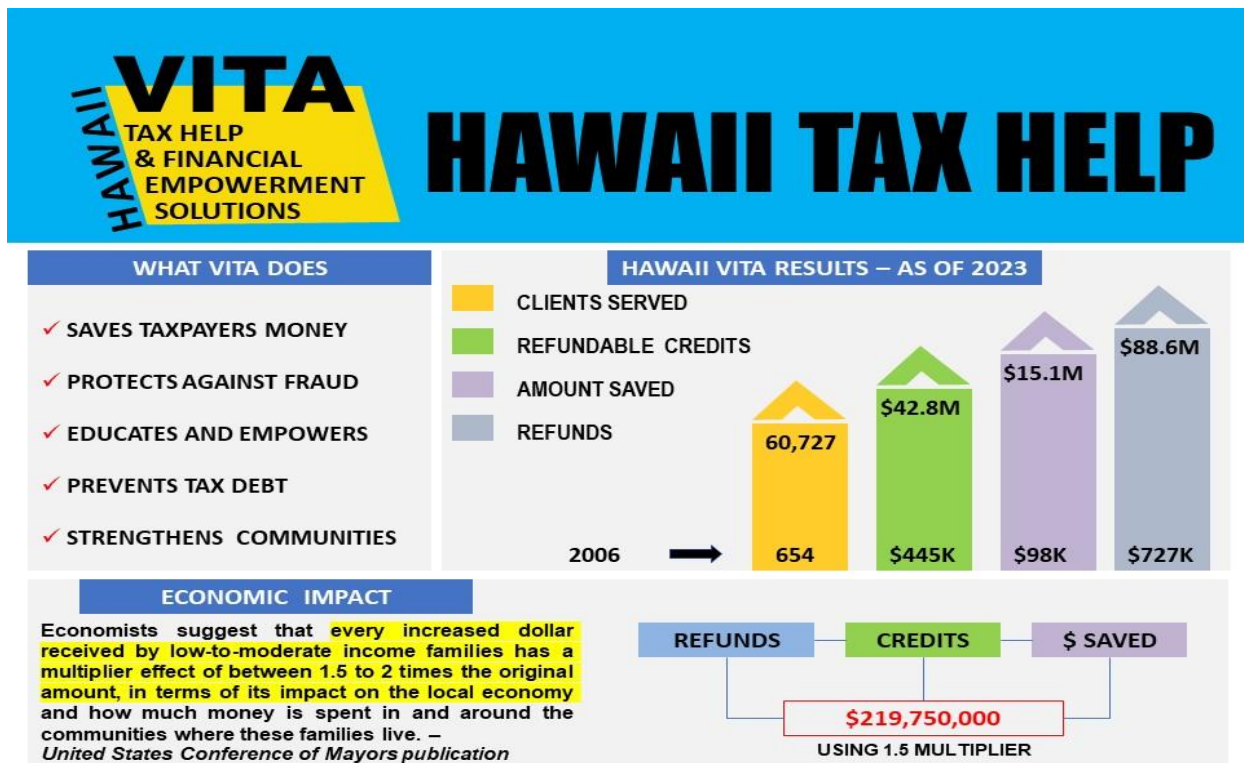
However, also according to the foregoing report, **\$46,675,862 of EITC funds remained unclaimed** by Hawaii taxpayers in 2022. In addition, every year in Hawaii, millions of dollars of refunds are not claimed by those who fail to file returns. For tax year 2019, the IRS estimates that Hawaii residents failed to claim \$9.2 Million in **refunds** they were entitled to receive. The deadline to claim those refunds expired on July 17, 2023. The two main reasons for the failure to claim these funds are cost of tax preparation and lack of awareness.

Furthermore, since taxpayers who qualify for free tax assistance and credits such as the EITC are low-to-moderate income, they typically use a substantial portion of their refunds to purchase needed goods and services. **This benefits local businesses which results in benefits to the State** through an increase in general excise and income taxes and a reduction or at least a stabilization of the burden on welfare. This **Multiplier Effect** was discussed in a report published by the U. S. Conference of Mayors (Dollar Wise Best Practices 2nd Ed).

"Every increased dollar received by low- and moderate-income families has a multiplier effect of between 1.5 to 2 times the original amount, in terms of its impact on the local economy."

Using the multiplier of 1.5, the Hawaii VITA Program has thus far had an economic impact on the local economy of \$219,750,000. That positive economic impact on local communities will continue to increase as the Program expands its services.

**The need for the services provided by this Program is evidenced by the Program's growth.** Below is a graphic which shows the Program's growth, and therefore the demand and need, for its services, and the impact of savings, tax credits, and refunds on the local economy:



**(b) Education relating to tax-related debt prevention.**

The need for education relating to tax-related debt prevention is clear from the following facts:

- An enormous amount of Balance Due Returns occur every year. As previously noted, in 2020, 50,940 Hawaii residents earning less than \$50,000 owed more than \$55.29 Million to the IRS.
- A substantial percentage of that debt could have been avoided if taxpayers understood very basic tax law.
- An unexpected tax-related debt can wipe out savings, render personal budget plans useless, and negate any positive effects of financial literacy programs and asset building efforts.
- Most current financial literacy programs do not incorporate basic tax law into their curriculum. Similarly, programs that assist individuals in establishing small businesses provide very little education regarding the tax responsibilities of small business owners.

The foregoing statistics pertain only to IRS-related debt. However, many individuals who have an IRS debt also owe taxes to the State.

Once a tax-related debt is incurred, ordinary individuals are ill-equipped to deal with the taxing authorities, particularly the IRS, and as a result, their tax-related debts continue to increase. By the time that many of these individuals obtain help, they owe considerably more than their original debt. Therefore, although there may be organizations that will assist certain qualified taxpayers to resolve IRS debts, we strongly feel that the more effective approach to this problem is **debt prevention** through education, rather than debt resolution.

**(c) "Learn Early. Live Smarter." initiative** The "Learn Early. Live Smarter." initiative is an important part of our debt prevention education goals. This initiative recruits high school students and trains them to become certified volunteer tax return preparers. Student participation accomplishes 4 important things:

- (1) provides a valuable service to the community,
- (2) provides students with the benefits that are associated with volunteerism,

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(3) teaches students how to prepare their own tax returns which will save them money in the future, and

(4) teaches students basic tax laws that will enable them to make better financial choices in the future, making it less likely that they will become one of the many thousands of taxpayers who are faced with a tax-related debt.

The "Learn Early. Live Smarter." initiative had 5 participating high schools on Oahu - Waipahu, Pearl City, Campbell, Kapolei, and Kalani. As of 2020, 292 high school students had trained and obtained certification as volunteer tax return preparers and volunteered to prepare returns under supervision, primarily at Leeward Community College. As a result of COVID, Leeward Community College closed its site early in 2020 and did not participate in 2021 or 2022 so most of those schools stopped participating. Only Waipahu High School has continued to participate. In 2022, 20 Waipahu High School students passed the VITA certification; in 2023, 22 students passed the VITA certification. In 2024, 27 students from Waipahu High have signed up to participate in the Hawaii VITA Program. Furthermore, Iolani High School now intends to have some of its students train to become volunteer tax return preparers. Because of the many benefits that result from participation in this initiative, we believe that it is imperative to restart and expand the program to other high schools and colleges throughout the State.

**4. Target population to be served**

**(a) Free Tax Preparation:** The Hawaii VITA Program operates under the Internal Revenue Service's Volunteer Income Tax Assistance Program which is intended to provide free tax preparation services to **low-to-moderate income individuals**. The income limits are closely tied to the maximum income level allowable for those claiming the Earned Income Tax Credit (EITC). For tax year 2023, the EITC income limit is \$63,398 (applicable to a married couple with 3 or more children). However, since Hawaii has a higher cost of living than most States, the Hawaii VITA Program is offering its services to Hawaii residents earning up to \$66,000. However, the Program has received an exception from the IRS to prepare returns for the victims of the Lahaina fire without regard to income, although out-of-scope returns are still prohibited (for example, returns for partnerships, corporations, landlords) For anyone

who wants to prepare their own returns, this Program also offers a self-preparation option which allows individuals earning up to \$79,000 to file their federal AND state tax returns for free.

**(b) Education Relating To Prevention Of Tax-Related Debt.** The target population would be (1) trainers and participants of financial literacy programs and (2) the general public, particularly those who are considered low-to-moderate income, who will have free access to the information that we intend to publish and distribute through our partners as well as make available through our website at [www.hawaiitaxhelp.org](http://www.hawaiitaxhelp.org) and other internet-based and social media venues such as Facebook, Twitter, Instagram, and possibly a private YouTube channel. The grant will also allow us to secure a permanent location under control of the Applicant so that training, access and assistance can be offered throughout the year. The information to be provided will focus on tax law, changes in the tax law and issues that arise most often for those who are low-to-moderate income, warnings of scams and fraudulent offers that often arise during tax season and target the poor and elderly, and resources and procedures relating to resolution of existing tax debt.

**(c) "Learn Early. Live Smarter"** The target population would be high school juniors and seniors as well as undergraduate college students. Since four of the five high schools stopped participating when Leeward Community College closed its operations due to COVID, our focus will be to persuade them to participate once again. As previously mentioned, Waipahu High School is continuing its participation in the Program and Iolani High School intends to participate this year. The Program would like to recruit at least one school on Hawaii Island which has the greatest demand for VITA services among all the neighbor islands.

## **5. Geographic coverage**

**(a) Free Tax Assistance Program.** This Program already operates Statewide with sites and clinics on all islands except, for the time being, Lanai. Many sites closed down in 2020 when COVID hit the islands and remained closed in 2021 and 2022. Although several returned in 2023, some were unable to do so due to a variety of reasons – downsizing, loss of key personnel who were in charge of VITA operations, physical move of business operations, change in business operations

allowing remote work on a permanent basis. Although the Program will still have at least one site on all major islands except Lanai, grant funds will enable us to recruit additional partners and volunteers and expand our operations to meet the demand and need for our services.

**(b) Education Relating To Tax-Related Debt Prevention.**

The geographic coverage for tax-related debt prevention efforts will also be Statewide. Any training sessions for financial literacy instructors will initially be held on Oahu before sessions on the neighbor islands are offered. However, informational material will be distributed through our partners who are located throughout the State of Hawaii and the general public will be able to access the information that will appear on our website - [www.hawaiiitaxhelp.org](http://www.hawaiiitaxhelp.org) - and on any other internet and social media venues that we establish.

**(c) "Learn Early. Live Smarter"**

The geographic coverage is also intended to be Statewide eventually. However, for the purposes of this grant, we intend to target Oahu High Schools in the town area of Oahu between Kaimuki and Kalihi. If possible, we would also like to recruit one high school on Hawaii Island since the demand for services there is high. How quickly we can expand this initiative will depend on the responsiveness and cooperation of educators and the target schools and on the availability of funds.

**III. Service Summary and Outcomes**

**1. Scope of work, tasks, responsibilities**

**(a) The Free Tax Assistance Program:**

The Applicant serves as the primary coordinator of all tax return preparation sites of the Hawaii VITA Program, most of which are operated by other non-profits and organizations that are partners of Program. The Applicant continually seeks new community partners and volunteers through:

- Organizations such as the Hawaii Credit Union League which has resulted in the participation of several credit unions - Hawaii FCU, Hickam FCU, Valley Isle Community FCU, Maui FCU, and Maui County FCU.



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- Other non-profits and governmental agencies that provide services to low income Hawaii residents, such as Alu Like, Inc. which operates 4 VITA sites during the regular tax season, and Hawaii County which provides a location for tax preparation in Hilo and assists with outreach to its clients and other agencies.
- Educational institutions. For several years, Leeward Community College has recruited volunteers from its student body, and a location for a VITA site. Leeward Community College stopped its VITA operations when COVID occurred. but returned in 2023 and will continue participating in 2024.

As the primary coordinator for all sites, the Applicant:

a. Arranges for and coordinates the training of site coordinators and volunteers.

b. Recruits new volunteers through a marketing campaign that utilizes (depending on available funds) print and internet ads and public service announcements on radio and television and coordinates the placement of these volunteers.

c. Acts as a liaison between the organizations participating in the Hawaii VITA Program and IRS representatives with respect to assuring that all required paperwork is completed and timely submitted and that the organizations' sites are approved to process returns

d. Arranges for participating sites to receive whatever equipment and supplies they need to facilitate their preparation and electronic filing of tax returns.

e. Provides cell phone and temporary cell phone service to sites that need a dedicated line to accept calls from individuals seeking free tax assistance and secures the services of appointment schedulers for sites upon their request.

f. Advertises all sites through a marketing campaign which includes (depending on available funds) print ads, social media posts, radio ads, and distribution of flyers through agencies such as the Honolulu County Housing Department and the Hawaii County Housing Department.

h. Provides mentors for new site coordinators and volunteers to make their participation easier and more enjoyable.

i. Compiles all tax-related and survey data collected from the individual sites and prepares all necessary reports for the IRS, other funders, and any interested party at the conclusion of the tax season.

The Applicant's ability to provide all of the foregoing services makes participating in the Hawaii VITA Program more attractive to organizations who realize the value of the service but find it overwhelming to deal with all aspects of recruiting, advertising, training, and dealing with the IRS. This support system is the primary reason that Applicant has been able to expand the Hawaii VITA Program from 4 sites and 32 volunteers in 2006 to 53 sites and clinics staffed by 230 volunteers during Tax Season 2019 (2020 through 2023 adversely affected by COVID). However, budget limitations have prevented more rapid expansion, especially on the neighbor islands since that requires additional air travel and additional trainers. Also, as previously mentioned, the COVID situation has made it clear that the VITA Program requires a permanent physical location that operates under the Program's control. Since the Program began, site and meeting facilities provided by the Program's partners were sufficient to allow the Program to fulfill its objectives. When COVID occurred, many of these facilities were no longer available and the Program and its clients were greatly and adversely affected.

**(b) Education Relating Prevention of Tax Debt.**

The scope of the work will require:

- Developing additional content for and improving Applicant's existing website to facilitate ease of use.
- Hiring a subcontractor to update Applicant's existing social media sites, establish new social media accounts, launch a campaign on social media to develop a social media presence for Applicant
- Designing and publishing certain printed materials for distribution to Hawaii VITA clients and clients of selected organizations that provide services to low-to-moderate income Hawaii residents.
- Developing a Speakers' Bureau comprised of experienced VITA trainers and site coordinators as well as tax instructors who can give presentations to community groups and organizations that are involved in financial literacy efforts or

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entrepreneurship since the self-employed often find themselves in financial trouble because they are unaware of applicable tax laws or their tax responsibilities.

- Offering workshops for financial literacy providers to encourage them to incorporate vital tax information into their curricula and provide them with guidance and assistance to accomplish that goal.
- Maintaining one location that is open year round where training and educational sessions can be held and where residents can use available equipment to, among other things:
  - learn basic computer skills such as setting up a free email account, scan, upload, and send PDF documents by email (now required by many organizations and agencies)
  - prepare their own tax returns and print out copies of back returns
  - apply for IRS tax transcripts
  - learn how to establish a Social Security account online and apply for a replacement Social Security card
  - apply for a General Excise Tax license
  - access information available on the internet about other benefits they may be entitled to receive

**(c) "Learn Early. Live Smarter." initiative**

The scope of the work will require presentations to educators from various schools to provide them with information about the Hawaii VITA Program, how they and their students can get involved, and how students will benefit from that involvement. If an educator agrees to get involved, the Applicant would provide:

- ✓ Training for the educator
- ✓ All necessary training materials free of charge
- ✓ Assistance in presenting the materials to the students
- ✓ Guidance in helping students get certified
- ✓ Sites where students could participate under supervision
- ✓ Feedback from site coordinators regarding student performance

## **2. Projected annual timeline for accomplishing the results or outcomes.**

### **July through August.**

- Filing returns and extensions of time for filing for victims of the Lahaina fires.
- Follow up meetings with potential new partners who have expressed an interest in sponsoring a VITA free tax preparation site and with educators who have expressed an interest in having their students participate in the Hawaii VITA Program. During the 2024 tax season and through the summer, the Hawaii VITA Program has also been requested to provide services to the victims of the Lahaina fire.
- Confirm return of partners who participated in the Hawaii VITA Program during the previous tax season
- Presentations/workshops to community groups and organizations that are involved in financial literacy efforts, entrepreneurship, or other areas where tax information would be useful
- Develop additional content for Applicant's existing website.
- Hire and work with subcontractor to update Applicant's existing social media sites and establish new social media accounts for the purpose of creating a strong social media presence for Applicant and awareness of Applicant's services.
- Designing and publishing certain printed materials for distribution to Hawaii VITA clients and clients of selected organizations that provide services to low-to-moderate income Hawaii residents regarding basic tax concepts and important resources.

### **September through October**

- Start preparing and submitting necessary paperwork to the IRS establishing new tax sites and re-establishing tax sites from the previous tax season (timing depends on IRS' issuance of up-to-date forms)
- Recruit new VITA volunteers through a marketing campaign that utilizes (depending on available funds) print and internet ads, social media posts,

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distribution of flyers to various organizations and agencies, and public service announcements on radio and television

- Continue working with educators who have decided to train high school or undergraduate students-assist them in planning training schedule. **Training cannot commence until training materials with current tax law are received from the IRS.**

### **Late October through December.**

- Establish schedule for live training sessions for VITA volunteers at available sites.
- Conduct training sessions for site coordinators.
- Recruit mentors for new site coordinators and volunteers to make their participation easier and more enjoyable.
- Order IRS materials and other supplies for sites
- Start recruiting volunteers for sites requesting assistance
- Plan neighbor island site schedule and recruit volunteers who want to assist at neighbor island sites
- Continue updating content on website and social media as new tax information from the IRS becomes available.

### **January.**

- Live training sessions are held for regular and student volunteers.
- Advertise all sites through a marketing campaign which includes (depending on available funds) print ads, social media posts, radio ads, and distribution of flyers through agencies such as the Honolulu County Housing Department and the Hawaii County Housing Department.
- Some sites begin opening in late January. For the past several years, the Program has held a Kick-Off site at the Hawaii State Capitol. In 2024, the Hawaii State Capitol site will take place in March.
- Collect volunteer certifications from those who successfully passed the IRS exam and coordinate volunteer placement at sites looking for new volunteers.

Applicant: Hawaii Tax Help and Financial Empowerment Solutions aka Hawaii VITA

- Arrange for travel of selected volunteers and site coordinators to neighbor islands to oversee site operations and prepare returns

**February through April.**

- Placement of student volunteers
- Sites begin operating according to their own schedules.
- Process returns and resolve all rejected returns
- Collect surveys with demographic information and start compiling data
- Collect information from financial literacy providers
- Collect feedback from sites where student volunteers worked
- Collect and compile volunteer lists from all sites to calculate total number of participating volunteers.

**April through June.**

- Compile demographic information from surveys
- Obtain feedback from students regarding their experience as tax return preparers
- Generate reports from TaxSlayer tax preparation software regarding site production, including amount of returns processed, refunds obtained, tax credits received, and other relevant information
- Prepare reports for VITA Grant Office
- Prepare all other required reports and distribute to partners and other interested organizations
- Update website and social media accounts.
- Continue preparing late returns for Hawaii residents at selected sites
- Start recruiting speakers and scheduling presentations to community groups and other organizations that are involved in financial literacy efforts or entrepreneurship.

**3. Quality assurance and evaluation plans.**

**(a) Free tax preparation:** Quality assurance and monitoring of results is required under the rules of the IRS' VITA Program.

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- All VITA sites are required to be registered with the IRS and receive unique Identification numbers for electronic filing (EFIN) and for their sites (SIDN). These identification numbers enable the Applicant to determine the overall production of each site and extract reports that indicate total number of completed returns, rejected returns, total refunds, and types and amounts of tax credits claimed by taxpayers.
- Each VITA site is also required to have a site coordinator who is responsible for assuring that each return prepared is quality reviewed by another volunteer with Advanced Certification to insure accurate preparation, that all tax returns are properly submitted to the IRS, all rejected returns are properly handled, and that the site adheres to VITA procedural and privacy rules.
- All Volunteers, whether or not preparing returns, are required to pass a Volunteer Standards of Conduct Exam (ethics) and an Intake/Interview exam. Volunteer tax return preparers, including all high school students, are required to train and pass an online certification exam. Each volunteer must print out their Volunteer Agreement showing the level of their certification and submit the same to the Site Coordinator where they will be volunteering. Volunteers cannot get access to the tax preparation software until they present their Volunteer Agreements to the Site Coordinator. The Site Coordinators must submit a list of all volunteers working at their sites to the IRS and to the Applicant. The total volunteer count is determined from these forms. Volunteers are also required to sign in and out when working at a site. These sign-in sheets are used to calculate volunteer hours spent on the Program.

**(b) Education Related to Prevention of Tax Debt**

- **Speakers and Trainers** All speakers and trainers who give presentations to community groups and organizations will be experienced VITA trainers and/or site coordinators familiar with the Hawaii VITA Program and tax law. Attendance will be tracked through sign in sheets and attendees will be asked to submit feedback that will help to improve future presentations.

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- **Website and printed materials** Content for Applicant's website, social media accounts, and for printed materials will be developed by the President of Applicant and experienced VITA trainers. Distribution of printed materials will be tracked by the organizations receiving the same for their low-to-moderate income clients. The Applicant's website and social media platforms are able to track visitors to the site and visitors are able to contact the Applicant with questions or comments.
- **Workshops for financial literacy providers** All individuals who will be conducting workshops for financial literacy providers will be experienced VITA trainers and/or site coordinators who are also familiar with financial literacy programs. The number of individuals who subsequently receive training from a participating financial literacy provider will be tracked by the provider through attendance and completion records. Attendees and providers will be asked for feedback.
- **"Learn Early. Live Smarter."** Feedback will be collected from all students and educators who participate in the VITA Program regarding their experience volunteering for VITA.
- **Social media presence and awareness campaign.** If awarded grant funds, Applicant intends to hire a subcontractor who has expertise in various social media platforms and can develop and execute a plan that will result in a strong presence of Applicant on social media platforms. Activity on social media sites are tracked by the sites.

**4. Measure(s) of effectiveness to be reported.**

**(a) Free Tax Assistance Program:** We are able to report all of the following data:

- Number of sites and clinics
- Number of volunteers who participated
- Number of volunteer hours
- Number of federal returns filed
- Number of state returns filed



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- Total refunds obtained for clients
- Total refundable tax credits (EITC and Additional Child Tax Credit) received
- Number of clients filing balance due returns.
- Total amount of balance due to the IRS (the IRS' software may not extract this same information for the State; it might be possible to do it manually)
- Amount saved for clients through use of free tax preparation services
- Average AGI of clients

All of the above data will be obtained from reports generated by the TaxSlayer software that the IRS requires VITA sites to use. However, due to IRS' privacy regulations, no personal data of taxpayers can be shared with anyone.

The Applicant also creates and provides a survey intended to collect demographic data from all VITA clients, the results of which are manually compiled. That survey, which is voluntary, has in the past collected the following type of data:

- Ethnicity
- Marital Status
- No. of children
- Gender
- Age
- Housing situation
- Sources of income (work, unemployment, self-employment, social security, etc.)
- Credit card situation
- Whether they have ever used a payday lender or pawn shop
- Whether client or member of family is disabled
- Whether client has a bank account
- Whether client expects a refund
- Whether client will direct deposit their refund
- What client intends to do with the refund

**(b) Education for tax-related debt prevention** We are able to report all of the following data:

Applicant: Hawaii Tax Help and Financial Empowerment Solutions aka Hawaii VITA

- Name of initial participating organizations
- Name and curriculum of financial literacy program used by those organizations.
- Number of individuals who are enrolled in the programs
- Number of individuals who received the new curriculum regarding basic tax law
- Number of trainers who attend train-the-trainer sessions
- Results of comprehension tests which we will propose be administered.

**For social media and website:**

- Number of visitors to each social media site
- Number of people who "click thru" to Applicant's website from other platforms
- Number of people who request information and why
- Number of tweets on Twitter
- Number of hits, followers, and "likes"

(c) **"Learn Early. Live Smarter."** We are able to report all of the following data:

- Name of participating schools
- Number of students who complete the required training
- Number of students who pass the required exam to become volunteer tax return preparers
- Level of certification of each student
- Number of students who actually prepared returns at a free tax assistance site.
- Student feedback

**IV. Financial**

1. **Budget:** Attached
2. **Anticipated quarterly funding requests for the fiscal year 2023**

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Grant
\$20,000	\$25,000	\$25,000	\$15,000	\$85,000

**3. Sources of funding being sought for FY 2025**

Applicant intends to apply for another VITA grant for FY 2025, the application for which is due on May 31<sup>st</sup>. The amount Applicant has received in the past has fluctuated, depending on how many applicants across the U.S. are awarded grants from a fixed pool of federal funds. Federal funds available for VITA nationwide is currently set at \$30 Million. For the previous fiscal year, Applicant was awarded \$72,807. Those funds have not yet been received.

No other sources of funding are being sought for FY 2025.

**4. State and federal tax credits granted within prior 3 years or applied for:** NONE

**5. Listing of all government contracts and grants received in last 3 years and will be receiving in fiscal year 2025 for program funding**

Applicant has received the following government grants in the last 3 years.

2021-2022 - \$72,807 (IRS VITA)

2022-2023 - \$72,807 (IRS VITA)

- \$70,000 (State GIA)

2023-2024 - \$88,496 (IRS VITA – awarded, not yet received)

- \$80,000 (State GIA)

**6. Balance of unrestricted current assets as of December 31, 2023.**

\$1822.95

**V. EXPERIENCE AND CAPABILITY**

**1. Necessary Skills and Experience.**

The President and CEO of Applicant has been in charge of the Hawaii VITA Program and has provided leadership and oversight of the Program since it began in 2006 at Aloha United Way. She is an attorney with an undergraduate degree in business and extensive experience in business management and operations, which has enabled her to develop successful marketing and expansion plans while working within a budget.

Applicant: Hawaii Tax Help and Financial Empowerment Solutions aka Hawaii VITA

The President also obtains certification every year as a tax return preparer (Advanced Level) and as a Site Coordinator and works in the "field" with the volunteers. This has allowed her to understand the problems encountered by the volunteers in connection with tax preparation and to address and resolve them quickly. The President is also a trainer and has conducted training on a one-to-one basis for several new and returning volunteers. By working in the "field" and training volunteers, the President has been able to develop a good relationship with volunteer preparers and site coordinators. The President believes this to be the primary reason that the return rate for volunteers has been consistently high and the volunteer pool has been growing.

Related contracts or projects for the last 3 years: The Applicant's primary mission is providing VITA and related services. The Hawaii VITA Program is the largest and most expansive VITA Program in Hawaii and was the recipient of the first VITA grant offered by the IRS in 2009 and has been awarded a VITA grant every year since then. For the past three years, Applicant has offered services to the deaf and deaf-blind clients at the Comprehensive Services Center and will continue to do so. Applicant has also held workshops at CSC for its clients regarding tax laws pertaining to disabled individuals and the self-employed since several of the deaf clients are employed by delivery services such as DoorDash. For the past several years, the Program has its Kick-Off Event (1<sup>st</sup> site opening) at the Hawaii State Capitol. In 2021 and 2022, due to COVID, the Program operated in the rotunda area of the Capitol. This year, we will be operating inside of the Capitol Building but the site will be held later, on March 9<sup>th</sup>..

2. The "Learn Early. Live Smarter" initiative began in 2012 with one participating high school - Waipahu High. As of 2020, 5 high schools - Waipahu, Kapolei, Campbell, Pearl City, and Kalani – had participated in this initiative, with 292 high school students achieving certification as Volunteer Tax Return Preparers. When COVID occurred, however, all schools except Waipahu High, stopped participating. This year, Waipahu High School has 27 students training to be VITA volunteers. Iolani High School will also be participating during the upcoming tax season and the summer months. Applicant is working with the trainer/educator at Waipahu High School to develop a plan to encourage additional high schools to participate.

**2. Facilities**

Since the Hawaii VITA Program began, the facilities used in connection with training and providing free tax preparation services to the public have been provided by the Program's partners comprised of credit unions and non-profits. However, when the COVID situation forced the closure of many of the partners' sites, it became clear that the Program required a physical location over which it has control. Applicant secured an office space at 1347 Kapiolani Blvd. Since that time, Applicant has used the location to prepare returns for individuals who needed to file regular and late returns, including returns for individuals who only wanted to file for the State's Food and Excise Tax Credit. Applicant has also met with self-employed individuals who needed to file their tax returns AND their general excise taxes. The size of this office space has been found to be insufficient for training of groups larger than 8 or 10. Therefore, Applicant wants to find more suitable space, if possible, by the time the lease for this location expires in August of 2024. Since the Program operates under the IRS' VITA Program, all facilities are required to meet ADA requirements for access by people with disabilities. On Hawaii Island, tax preparation site facilities are provided by Hawaii County. On all other islands, tax preparation sites and training facilities are being provided by credit unions, other non-profits, and educational institutions. Also, on Oahu, at least one clinic is always held at the Hawaii State Capitol.

**VI. PERSONNEL: Project Organization and Staffing**

**1. Proposed Staffing, Staff Qualifications, Supervision and Training.**

The Hawaii VITA Program is unique in that it is primarily volunteer driven. Volunteers, after training and receiving IRS certification, provide the tax preparation services to the clients. The trainers of tax preparation volunteers have, thus far, been either accounting professors or long-time participants of VITA who have donated their time to the VITA Program. Most partnering organizations have been willing to permit the use of their equipment and provided site coordinators and volunteers from among their own employees. The President/CEO has been the only full-time paid position and has been overseeing all VITA operations. The President's qualifications are discussed in Paragraph V.1. above. IT services to manage the Program's website and update and

Applicant: Hawaii Tax Help and Financial Empowerment Solutions aka Hawaii VITA

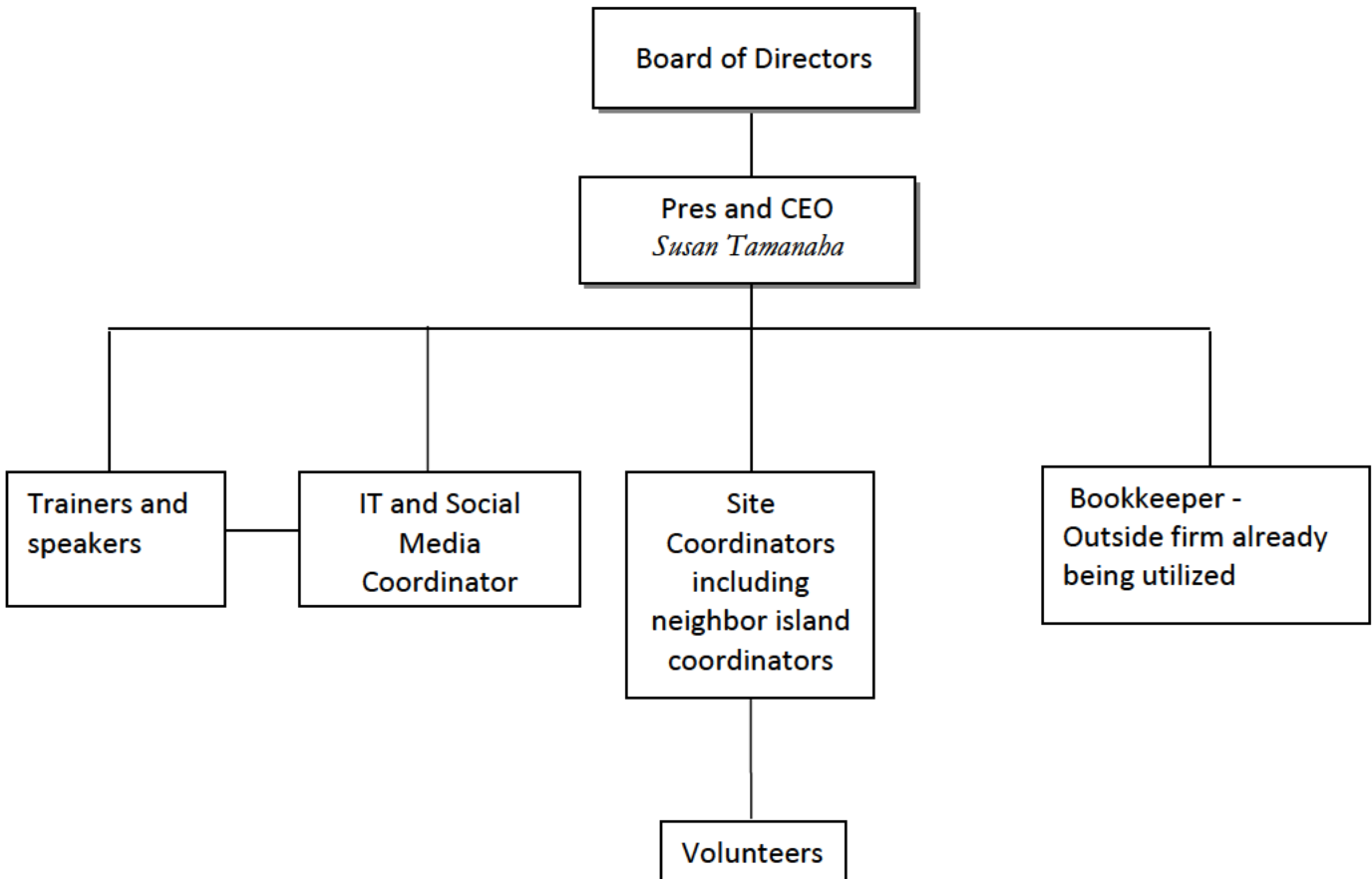
configure the Program's computers and other equipment will be done by a subcontractor who is an IT specialist at a major Hawaii bank. Bookkeeping services are also performed by an outside contractor who, prior to full-time retirement, worked for a major Hawaii non-profit organization.

**Neighbor Island Coordinators:** Subcontracted position - Neighbor Island Coordinators will be experienced VITA volunteers who have already supervised a VITA site. The purpose of these coordinators would be to identify the geographical areas in their own counties that would benefit the most from VITA services, contact potential partners located within their own county who would be willing to sponsor a VITA site and/or assist with recruitment of volunteers, coordinate volunteer recruitment and arrange for training of those volunteers. Neighbor Island Coordinators would report directly to the President of Applicant.

**Speakers/Presenters:** Stipend - These individuals will be experienced VITA volunteers who are familiar with the Hawaii VITA Program, its goals and objectives, and the basic tax concepts that low-to-moderate income individuals should be aware of in order to avoid financial mistakes that could result in tax debt. Their presentations would be coordinated with the President and/or participating partner organizations.

**Social Media Coordinator** - Subcontracted position - This person would be an experienced VITA volunteer who is proficient in navigating various social media venues and has the ability to and experience in launching social media campaigns. This person would work directly with the President of Applicant and with the Speakers and Presenters to do outreach for upcoming workshops and speaking events.

**2. Organization Chart**



**3. Compensation (Annual salaries of three highest paid officers)**

President and CEO : \$54,285

No other paid officers, directors, or employees of Applicant

**VII. OTHER**

**1. Litigation**

There is no pending litigation to which Applicant is a party.

**2. Licensure or Accreditation of Applicant**

Applicant is a 501(C)(3) tax exempt organization and Applicant's Hawaii VITA Program was selected for the first VITA grant offered by the IRS in 2009 and has received that competitive grant every year since then.

**3. Private Educational Institutions**

This grant will not be used to benefit or support a sectarian or non-sectarian private educational institution.

**4. Future Sustainability Plan**

As previously noted, the Hawaii VITA Program has received an IRS VITA every year since 2009. Inasmuch as the Hawaii VITA Program is the largest free tax assistance effort in the State and has been able to consistently deliver the outcomes set by IRS, we believe that Applicant will continue to be a recipient of the VITA Grant as long as funding is made available by Congress. However, the federal government only provides \$30 Million for VITA grants for the ENTIRE nation and more populous States receive a larger share of the funds. Therefore, the amount of the VITA Grant is not expected to substantially increase unless and until the nationwide VITA program receives additional funding. Since the counties directly benefit from the Program, it is hoped that they will provide some funding to facilitate the expansion of services on their respective islands. The Applicant is a 501(C)(3) organization and can therefore solicit donations. However, this has proven to be problematic since it is against Applicant's policy to solicit donations from its volunteers who already donate an extraordinary amount of their time to the VITA Program or from its LMI clients. The IRS also prohibits VITA organizations from charging any fees or requesting "tips" for its tax preparation services.



## BUDGET REQUEST BY SOURCE OF FUNDS

Period: July 1, 2024 to June 30, 2025

Applicant: Hawaii Tax Help and Financial Empowerment Solutions

BUDGET CATEGORIES	Total State Funds Requested (a)	Total Federal Funds Requested (b)	Total County Funds Requested (c)	Total Private/Other Funds Requested (d)
<b>A. PERSONNEL COST</b>				
1. Salaries	46,142			
2. Payroll Taxes & Assessments	4,838			
3. Fringe Benefits	5,092			
<b>TOTAL PERSONNEL COST</b>	<b>56,072</b>			
<b>B. OTHER CURRENT EXPENSES</b>				
1. Airfare, Inter-Island	4,000			
2. Insurance				
3. Lease/Rental of Equipment				
4. Lease/Rental of Space	20,586			
5. Staff Training				
6. Supplies	1,500			
7. Telecommunication				
8. Utilities				
9. Contractual Services	1,000			
10. Postage				
11. Parking	1,595			
12. Ground Transportation	247			
13				
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20				
<b>TOTAL OTHER CURRENT EXPENSES</b>	<b>28,928</b>			
<b>C. EQUIPMENT PURCHASES</b>				
<b>D. MOTOR VEHICLE PURCHASES</b>				
<b>E. CAPITAL</b>				
<b>TOTAL (A+B+C+D+E)</b>	<b>85,000</b>			
<b>SOURCES OF FUNDING</b>		Budget Prepared By:		
(a) Total State Funds Requested	85,000	Susan Tamanaha (808) 381-0881		
(b) Total Federal Funds Requested		Name (Please type or print) Phone		
(c) Total County Funds Requested		<i>Susan Tamanaha</i> 1/17/2024		
(d) Total Private/Other Funds Requested		Signature of Authorized Official Date		
<b>TOTAL BUDGET</b>	<b>85,000</b>	President & CEO		
		Name and Title (Please type or print)		



## BUDGET JUSTIFICATION - EQUIPMENT AND MOTOR VEHICLES

Period: July 1, 2024 to June 30, 2025

Applicant: Hawaii Tax Help and Financial Empowerment Solutions

DESCRIPTION EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
			\$ -	
Not Applicable			\$ -	0
			\$ -	
			\$ -	
			\$ -	
<b>TOTAL:</b>				
JUSTIFICATION/COMMENTS:				

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
			\$ -	
Not Applicable			\$ -	0
			\$ -	
			\$ -	
			\$ -	
<b>TOTAL:</b>				
JUSTIFICATION/COMMENTS:				

# BUDGET JUSTIFICATION - CAPITAL PROJECT DETAILS

Period: July 1, 2024 to June 30, 2025

Applicant: Hawaii Tax Help and Financial Empowerment Solutions

FUNDING AMOUNT REQUESTED						
TOTAL PROJECT COST	ALL SOURCES OF FUNDS RECEIVED IN PRIOR YEARS		STATE FUNDS REQUESTED	OTHER SOURCES OF FUNDS REQUESTED	FUNDING REQUIRED IN SUCCEEDING YEARS	
	FY: 2022-2023	FY: 2023-2024	FY:2024-2025	FY:2024-2025	FY:2025-2026	FY:2026-2027
PLANS						
LAND ACQUISITION						
DESIGN						
CONSTRUCTION						
EQUIPMENT						
<b>TOTAL:</b>						
<b>JUSTIFICATION/COMMENTS:</b> Not Applicable						

**GOVERNMENT CONTRACTS, GRANTS, AND / OR GRANTS IN AID**

Applicant: Hawaii Tax Help and Financial Empowerment Solutions

Contracts Total: 238,496

	<b>CONTRACT DESCRIPTION</b>	<b>EFFECTIVE DATES</b>	<b>AGENCY</b>	<b>GOVERNMENT ENTITY (U.S./State/Hawaii/ Honolulu/ Kauai/ Maui County)</b>	<b>CONTRACT VALUE **</b>
1					
2	Grant from IRS - VITA grant (funds not yet released	10/1/2023-9/30/2024	Internal Revenue	U.S.	88,496
3	Grant-In-Aid State of Hawaii	7/1/2023-6/30/2024	Dept of Taxation	State of Hawaii	80,000
4	(less than \$68000 remaining as of date				
5	of this Application)				
6	Grant-In-Aid State of Hawaii	3/1/2023- <del>2/28/2024</del>	OCS	State of Hawaii	70,000
7	(less than \$3,000 remaining as of date of				
8	this Application)				
9					
10	**Actual VALUE of these contracts as of the				
11	date of this Application is \$143,807				
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