



**SAN FRANCISCO  
HUMAN SERVICES AGENCY**

Department of Benefits  
and Family Support

Department of Disability  
and Aging Services

P.O. Box 7988  
San Francisco, CA  
94120-7988  
[www.SFHSA.org](http://www.SFHSA.org)



**London Breed**  
Mayor

**Trent Rhorer**  
Executive Director

**MEMORANDUM**

**TO:** HUMAN SERVICES COMMISSION

**THROUGH:** TRENT RHORER, EXECUTIVE DIRECTOR

**FROM:** ANNA PINEDA, DEPUTY DIRECTOR  
ESPERANZA ZAPIEN, DIRECTOR OF CONTRACTS

**DATE:** OCTOBER 18, 2024

**SUBJECT:** NEW GRANT: **MISSION ECONOMIC DEVELOPMENT AGENCY TO PROVIDE TECHNOLOGY SUPPORTED TAX PREPARATION ASSISTANCE SERVICES**

**GRANT TERM:** NOVEMBER 1, 2024 TO JUNE 30, 2028

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<b>GRANT AMOUNT:</b>	<u>New</u>	<u>Contingency</u>	<u>Total</u>		
	\$833,712	\$83,371	\$917,083		
<b>ANNUAL AMOUNT:</b>	<u>FY24-25</u>	<u>FY25-26</u>	<u>FY26-27</u>	<u>FY27-28</u>	
	\$208,428	\$208,428	\$208,428	\$208,428	
<b>Funding Source</b>	<u>County</u>	<u>State</u>	<u>Federal</u>	<u>Contingency</u>	<u>Total</u>
<b>FUNDING:</b>	\$833,712	\$0	\$0	\$83,371	\$917,083
<b>PERCENTAGE:</b>	100%	0%	0%		

The Department of Benefits and Family Support (BFS) requests authorization to enter into a grant with Mission Economic Development Agency (MEDA) for the period of November 1, 2024 to June 30, 2028, in an amount of \$833,712 plus a 10% contingency for a total amount not to exceed \$917,083. The purpose of the grant is to provide technology supported tax preparation assistance services to low-income San Francisco residents.

### **Background**

SF-HSA clients currently have access to a 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 proposed program, SF-HSA seeks to complement the existing network of free tax preparation services by providing both in-person and drop off tax preparation assistance services to clients at HSA sites. The 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 offering options for either in-person tax preparation services, or 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**

Grantee will provide free in-person and virtual tax preparation assistance services using IRS-approved 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. The Grantee will provide services at HSA locations where clients can schedule appointments and also receive in-person tax preparation assistance services. Grantee will develop secure document handling standards that meet IRS compliance standards. Grantee will recruit volunteers to prepare taxes, and refer clients to other services, such as Bank on SF and SF Financial Counseling to encourage all clients to have bank accounts.

Grantee will assist a minimum of 1,100 low-income San Franciscans with tax preparation and filing assistance and will file a minimum of 1,000 tax returns.

Tax Preparation Assistance will be provided onsite, Monday – Friday, at 170 Otis Street, San Francisco, CA, 94103 and 3120 Mission Street, San Francisco, CA 94110.

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

**Selection**

Grantee was selected through Request for Proposals #1110, which was competitively bid in September 2024.

**Funding**

Funding for this grant is provided entirely by City and County General Funds.

**ATTACHMENTS**

Appendix A – Services to be Provided

Appendix B – Budget

**Appendix A**  
**Technology Supported Tax Preparation Assistance Services**  
**Services to be provided by**  
**Mission Economic Development Agency**  
**November 1, 2024 – June 30, 2028**

**I. Purpose**

The purpose of the grant is to provide free technology-supported 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.

**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.
CARBON	Contracts Administration, Reporting and Billing Online database
DBFS	San Francisco Department of Benefits and Family Support, part of SFHSA
Earned Income Tax Credit (EITC)	The EITC is a refundable federal tax credit for qualifying individuals with and without children.

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.
Launchpad	Client tracking system used by SFHSA
Medi-Cal	Medi-Cal provides free or low-cost health insurance for eligible individuals, which includes a range of health benefits and services.
SFHSA	San Francisco Human Services Agency
San Francisco Working Families Credit (WFC)	The San Francisco Working Families Credit (WFC) is a locally-funded tax credit paid to qualified low-income working families in San Francisco who meet all of the following requirements: 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.
San Francisco Financial Counseling (SFFC)	San Francisco Office of Financial Empowerment-led program connecting San Francisco residents to free and confidential one-on-one financial counseling services.
Unduplicated Customers	The number of eligible participants served in the entire fiscal year, counted once only.
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 \$64,000 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 SFHSA office locations. SFHSA 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:

#### **Tax Preparation Assistance Services**

1. Provide free in-person and virtual tax preparation assistance services with support, technical assistance, and under the guidance of SFHSA, using 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. Utilize a process approved by SFHSA for clients to schedule appointments for in person and virtual tax preparation assistance and a process for walk-in clients to be approved by SFHSA to obtain client information, schedule appointments, or complete an intake when feasible.
4. Ensure document handling processes meet client confidentiality standards.
5. Utilize a process approved by SFHSA 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. Provide timely, high-quality tax preparation services and exceptional customer service.
7. Implement quality control processes to ensure all tax returns are accurate.
8. Ensure that tax returns are completed and submitted to the IRS within a timeframe to be determined by SFHSA.
9. Address tax filer questions and concerns within 48 hours. Implement quality control processes to ensure all tax returns are accurate.
10. Transmit returns accurately to the tax filer and/or the IRS.
11. Ensure that the tax preparation assistance services offered at SFHSA offices, including the technology used, are in compliance with IRS rules.
12. Refer all clients to SFHSA services, including services offered through Bank on SF and SFFC, in order to encourage all clients to have bank accounts, receive tax refunds via direct deposit or other safe, affordable financial products.
13. Services will be offered in the language of the participant, primarily English, Spanish, Chinese, Russian, and Vietnamese, with referrals for services in other languages.

#### **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 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 Tax Preparation Assistance Program, including but not limited to ensuring proof of appropriate IRS VITA certification for volunteers and paid staff participating in Tax Preparation Assistance Program, and managing all volunteer/staff scheduling.

### **SF-HSA Responsibilities**

1. Space to conduct tax preparation assistance may be provided at SFHSA offices, as well as furniture, such as desks, chairs, or cubicle walls. Printers and scanning machines may be made available at SFHSA sites. SFHSA can provide general office supplies such as highlighters, pens, rubber bands, ink cartridges to SFHSA sites.
2. Work with the selected provider to establish business processes for referring and enrolling clients in free/low-cost banking and individual financial counseling services.
3. SFHSA may 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, 8:30 a.m. to 4:30 p.m., from January 15 through April 15 at 170 Otis Street, San Francisco, CA, 94103 and 3120 Mission Street, San Francisco, CA 94110.

### **VI. Service Objectives**

- A. A minimum of 1,100 low-income San Franciscans receiving or seeking benefits or services will receive free tax filing assistance through the Tax Preparation Assistance program.
- B. A minimum of 1,000 tax returns will be filed.
- C. At least 50 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 SFHSA.

### **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 SFFC.

### **VIII. Reporting Requirements**

- A. Provide a cumulative monthly report of activities, for each service month (January through April), referencing the tasks as described in Service and Outcome Objectives,

and submit Release of Information documentation for each client seen. Reports are due by the 15th of the following month.

- B.** The Grantee will submit Release of Information documentation for each client seen receiving virtual free tax preparation at Grantee's office.
- C.** Provide an annual report summarizing the contract activities, referencing the tasks and the Service and Outcome Objectives above. This report will also include a narrative description of accomplishments and challenges. Reports are due to the Program Monitor by the 15th of July each year.
- D.** Provide IRS aggregate number reports for tax preparation assistance sites upon request by the Department.
- E.** Develop and deliver ad hoc reports as requested by HSA.
- F.** For assistance with reporting requirements or submission of reports, contact
  - 1. Ken Ho, Community Service Monitor, E305  
Workforce Development Division  
(415) 557-5698  
[ken.ho@sfgov.org](mailto:ken.ho@sfgov.org)
  - 2. Colleen Birmingham, Contract Manager, GB12  
Office of Contract Management  
(415) 557-5290  
[colleen.birmingham@sfgov.org](mailto:colleen.birmingham@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, 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.

**HUMAN SERVICES AGENCY BUDGET SUMMARY  
BY PROGRAM**

<b>Grantee/Contractor: Mission Economic Development Agency</b>				Full Term:	11/1/24 - 6/30/28
<b>Program: VITA Tax, Asset Building Programs</b>				Effective Date:	11/1/2024
<b>New X</b>	Modification	Revision	(Check One)	Modification #	
	<b>11/1/24 - 6/30/25</b>	<b>7/1/25 - 6/30/26</b>	<b>7/1/26 - 6/30/27</b>	<b>7/1/27 - 6/30/28</b>	<b>11/1/24 - 6/30/28</b>
<b>Expenses</b>	<b>Original</b>	<b>Original</b>	<b>Original</b>	<b>Original</b>	<b>Total</b>
Salaries & Benefits	\$173,009	\$173,009	\$173,009	\$173,009	\$692,036
Operating-Direct	\$8,233	\$8,233	\$8,233	\$8,233	\$32,932
<b>Subtotal</b>	<b>\$181,242</b>	<b>\$181,242</b>	<b>\$181,242</b>	<b>\$181,242</b>	<b>\$724,968</b>
Indirect Percentage (%)	15%	15%	15%	15%	15%
Indirect Costs (Line 16 X Line 15)	\$27,186	\$27,186	\$27,186	\$27,186	\$108,744
CODB Eligible Expenses	\$208,428	\$208,428	\$208,428	\$208,428	\$833,712
Consultant/Subcontractor (\$25,000+)	\$0	\$0	\$0	\$0	\$0
Direct Client Pass-Through	\$0	\$0	\$0	\$0	\$0
Capital Expenses	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$208,428</b>	<b>\$208,428</b>	<b>\$208,428</b>	<b>\$208,428</b>	<b>\$833,712</b>
<b>HSA / DAS Revenues</b>					
<b>Total HSA / DAS Revenues</b>	<b>\$208,428</b>	<b>\$208,428</b>	<b>\$208,428</b>	<b>\$208,428</b>	<b>\$833,712</b>
<b>Grantee/Contractor Revenues</b>					
United Way of the Bay Area	\$48,000				\$48,000
Kaiser Permanente Foundation	\$24,000				\$24,000
Ameriprise Financial	\$25,000				\$25,000
					\$0
<b>Total Grantee/Contractor Revenues</b>	<b>\$97,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$97,000</b>
<b>Total Revenues</b>	<b>\$305,428</b>	<b>\$208,428</b>	<b>\$208,428</b>	<b>\$208,428</b>	<b>\$930,712</b>
<b>Prepared by:</b>	<b>Sandra Collins</b>				
<b>Telephone No. &amp; Email:</b>	415-282-3334	scollins@medasf.org	<b>HSA Budget Form (3/24)</b>		

Grantee/Contractor: Mission Economic Development Agency Program: VITA Tax, Asset Building Programs																						Appendix B, Page 2				
Salaries & Benefits Detail																										
POSITION TITLE	Agency Totals		HSA Program		11/1/24 - 6/30/25		Agency Totals		HSA Program		7/1/25 - 6/30/26		Agency Totals		HSA Program		7/1/26 - 6/30/27		Agency Totals		HSA Program		7/1/27 - 6/30/28		11/1/24 - 6/30/28	
	Annual Full Time Salary for FTE	Total FTE	% FTE funded by HSA (Max 100%)	Adjusted FTE	Original	Annual Full Time Salary for FTE	Total FTE	% FTE funded by HSA (Max 100%)	Adjusted FTE	Original	Annual Full Time Salary for FTE	Total FTE	% FTE funded by HSA (Max 100%)	Adjusted FTE	Original	Annual Full Time Salary for FTE	Total FTE	% FTE funded by HSA (Max 100%)	Adjusted FTE	Original	Total					
Employee 1. Program Manager, Claudia Soto	\$95,000	1.00	51%	0.51	\$48,450	\$95,000	1.00	51%	0.51	\$48,450	\$95,000	1.00	51%	0.51	\$48,450	\$95,000	1.00	51%	0.51	\$48,450	\$193,800					
Employee 2. Tax Site Coordinator / Family Economic Success Coach	\$72,100	1.00	28%	0.28	\$20,188	\$72,100	1.00	28%	0.28	\$20,188	\$72,100	1.00	28%	0.28	\$20,188	\$72,100	1.00	28%	0.28	\$20,188	\$80,752					
Employee 3. Tax Site Coordinator / Financial Asset Coach	\$72,100	1.00	28%	0.28	\$20,188	\$72,100	1.00	28%	0.28	\$20,188	\$72,100	1.00	28%	0.28	\$20,188	\$72,100	1.00	28%	0.28	\$20,188	\$80,752					
Temporary Employee 4. Temporary Tax Aide	\$43,680	1.00	28%	0.28	\$12,230	\$43,680	1.00	28%	0.28	\$12,230	\$43,680	1.00	28%	0.28	\$12,230	\$43,680	1.00	28%	0.28	\$12,230	\$48,920					
Temporary Employee 5. Temporary Tax Aide	\$43,680	1.00	28%	0.28	\$12,230	\$43,680	1.00	28%	0.28	\$12,230	\$43,680	1.00	28%	0.28	\$12,230	\$43,680	1.00	28%	0.28	\$12,230	\$48,920					
Temporary Employee 6. Temporary Tax Aide	\$43,680	1.00	28%	0.28	\$12,230	\$43,680	1.00	28%	0.28	\$12,230	\$43,680	1.00	28%	0.28	\$12,230	\$43,680	1.00	28%	0.28	\$12,230	\$48,920					
Temporary Employee 7. Temporary Tax Aide	\$43,680	1.00	28%	0.28	\$12,230	\$43,680	1.00	28%	0.28	\$12,230	\$43,680	1.00	28%	0.28	\$12,230	\$43,680	1.00	28%	0.28	\$12,230	\$48,920					
TOTALS	\$413,920	7.00	2.19	2.19	\$137,746	\$413,920	7.00	2.19	2.19	\$137,746	\$413,920	7.00	2.19	2.19	\$137,746	\$413,920	7.00	2.19	2.19	\$137,746	\$550,984					
FRINGE BENEFIT RATE	26%					26%				26%					26%					26%						
EMPLOYEE FRINGE BENEFITS					\$35,263					\$35,263					\$35,263					\$35,263	\$141,052					
TOTAL SALARIES & BENEFITS					\$173,009					\$173,009					\$173,009					\$173,009	\$692,036					

**Grantee/Contractor: Mission Economic Development Agency**  
**Program: VITA Tax, Asset Building Programs**

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**Operating Expenses Detail**

	11/1/24 - 6/30/25 Original	7/1/25 - 6/30/26 Original	7/1/26 - 6/30/27 Original	7/1/27 - 6/30/28 Original	11/1/24 - 6/30/28 Total
<b>Expenditure Category</b>					
Rental of Property	\$2,377	\$2,377	\$2,377	\$2,377	\$9,508
Utilities(Elec, Water, Gas, Phone, Garbage)					\$0
Office Supplies, Postage	\$500	\$500	\$500	\$500	\$2,000
Building Maintenance Supplies and Repair					\$0
Printing and Reproduction	\$800	\$800	\$800	\$800	\$3,200
Insurance	\$1,394	\$1,394	\$1,394	\$1,394	\$5,576
Staff Training	\$1,496	\$1,496	\$1,496	\$1,496	\$5,984
Staff Travel-(Local & Out of Town)					\$0
Rental of Equipment					\$0
<b>Consulting/Professional Services (\$25,000 &amp; Under)</b>					
Consultant A					\$0
					\$0
					\$0
					\$0
<b>Other</b>					
Other A Technology	\$1,666	\$1,666	\$1,666	\$1,666	\$6,664
Other B					\$0
					\$0
					\$0
<b>Total Operating Expense</b>	<b>\$8,233</b>	<b>\$8,233</b>	<b>\$8,233</b>	<b>\$8,233</b>	<b>\$32,932</b>