

MEMORANDUM

SHC

Agenda Item No. 3(A)

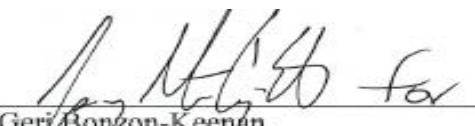
TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

DATE: October 13, 2026

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution retroactively approving and authorizing the County Mayor's execution of a: (1) volunteer income tax assistance/tax counseling for the elderly partner sponsor agreement between Miami-Dade County and the U.S. Department of the Treasury Internal Revenue Service ("IRS") for tax year 2025; and (2) Miami-Dade Volunteer Income Tax Assistance Partnership Agreement between Miami-Dade County, through the Community Services Department, and Branches, Inc., a Florida nonprofit corporation, in an amount that will include a base rate payment amount between \$4.50 and \$5.50 per accepted return and possible incentives for client growth, for a term commencing on December 1, 2025 and ending on July 31, 2026; authorizing the County Mayor to execute agreements and other documents for said purpose and to receive and expend payments for same; waiving Resolution No. R-130-06; authorizing the County Mayor to: (1) receive additional future funds for up to 10 years should they become available for the purposes described herein; (2) execute agreements and other documents necessary for receipt and expenditure of such funding; and (3) exercise the provisions set forth in all such agreements and documents

The accompanying resolution was prepared by the Community Services Department and placed on the agenda at the request of Prime Sponsor Commissioner Marleine Bastien.



Geri Bonzon-Keenan
County Attorney

GBK/wm

MDC001

Memorandum



Date: November 17, 2026

To: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

From: Daniella Levine Cava *Daniella Levine Cava*
Mayor

Subject: Resolution Retroactively Authorizing the County Mayor or County Mayor's Designee to Enter into Agreements with the U.S. Internal Revenue Service and Branches, Inc., for the Provision of Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programming

Executive Summary

Miami-Dade County, through the Community Services Department (CSD) and its predecessors, has provided free tax preparation services to low-income, older, disabled, and vulnerable residents for over 30 years, returning tens of millions of dollars to the community and easing the financial burden of filing. Over the last nine filing seasons, CSD has consistently secured approximately \$1 million annually in refunds, with a peak of \$1.8 million in 2021. The most recent 2025 season achieved over \$1 million in returns, reinforcing the program's role in reinvesting tens of millions into the local economy. This initiative is part of a national effort to ensure qualifying households can prepare and submit tax documents accurately, safely, and at no cost.

Through a "No Wrong Door" approach, for Fiscal Year 2025–2026, CSD expanded its Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs to serve at-risk families following the merger of CSD and the Juvenile Services Department. This integration required immediate protocol updates and cross-system coordination to deliver services within a broader continuum of care. To implement this programming, the County executed a Partner Sponsor Agreement with the Internal Revenue Service (IRS) and a sub-award agreement with Branches, Inc., the IRS-authorized administrator for these services. The sub-award agreement, effective December 1, 2025, through July 31, 2026, was necessary to meet IRS compliance requirements, certify volunteers, and prepare sites for the January–April filing season. Retroactive approval is now sought to validate services already rendered, prevent compliance gaps, and maintain sponsor standing. This action ensures uninterrupted delivery of high-impact and focused services that stabilize family finances and safeguard future funding eligibility while fully leveraging the benefits of the departmental merger.

Additionally, this item seeks authorization for the County Mayor or County Mayor's designee to continue implementing this programming as described herein for 10 years following approval of this resolution and to execute all documents necessary, as well as exercise the provisions therein, following approval for form and legal sufficiency by the County Attorney's Office.

Recommendation

It is recommended that the Board:

- (1) Retroactively approve and authorize the County Mayor's or County Mayor's designee's execution of:
 - a. IRS Form 13533, VITA/TCE Partner Sponsor Agreement for the 2025 tax year, which is attached to and incorporated in this memorandum as Exhibit A.
 - b. A Miami-Dade VITA Partnership Agreement, which is attached to and incorporated in this memorandum as Exhibit B, between the County and Branches for the provision of service sites and necessary equipment and materials for the VITA program. The Agreement provides for the County to receive a base rate payment between \$4.50 and \$5.50 for each income tax return that is processed at a County site and accepted by the IRS for the 2025 tax year with the opportunity to receive an additional \$2.00 incentive payment per filing if the number of returns reflect growth over the prior year's production. The term of the Agreement is December 1, 2025, through July 31, 2026.
- (2) Waives Resolution No. R-130-06, which requires all non-governmental parties to execute agreements prior to presentation to this Board for approval and authorizes the County Mayor or County Mayor's designee to receive additional future funds for the purpose described herein, for up to 10 years from the effective date of this resolution.
- (3) Authorizes the County Mayor or County Mayor's designee to receive additional future funds for up to 10 years from the effective date of this resolution and execute agreements and other documents necessary for receipt and expenditure of such funds for the purposes described herein with Branches and the IRS, provided that such agreements and other documents do not require cash match funding, do not extend the term of any agreement beyond 10 years of the effective date of this resolution and following approval for form and legal sufficiency by the County Attorney's Office. This Board further authorizes the County Mayor or County Mayor's designee to exercise the provisions set forth in all such agreements and documents, provided that such other agreements, documents and any amendments thereto are consistent with the purposes described herein and following approval for form and legal sufficiency by the County Attorney's Office. Local, in-kind match funding shall not be deemed a funding commitment for the purposes of this resolution.

Scope

The scope of this item is countywide.

Delegation of Authority

If this item is approved, the County Mayor or County Mayor's designee will have the authority set forth in the recommendation section above, following review and approval by the County Attorney's Office for form and legal sufficiency, as necessary.

Fiscal Impact/Funding Source

This item does not result in a negative fiscal impact to the County.

Track Record/Monitor

Cathy Burgos, LCSW, CSD Director, or other supervisory personnel, will monitor all resulting work and services authorized pursuant to the Resolution.

Background

VITA and TCE are national initiatives that offer low-income households and older adults, making less than \$67,000.00 annually, or eligible individuals with a disability, with accurate, safe, and free tax preparation services. For many, VITA/TCE services offer a crucial opportunity to file taxes accurately and on time, ensuring that eligible tax credits, such as the Earned Income Tax Credit and Child Tax Credit, are fully utilized. These credits can provide significant financial relief to low-income households, helping individuals meet basic needs and improve their economic self-sufficiency. By offering both in-person and virtual services, the program ensures that clients can access tax preparation in a way that fits their circumstances, whether they prefer face-to-face support or remote assistance. CSD offers VITA/TCE services each year from early-January through April 15th, or until the designated end date set by the IRS.

Additionally, VITA/TCE services are especially vital for older adults, particularly those who may not have an income but still need to file taxes to protect themselves from identity theft. By filing a tax return, older adults can activate safeguards with the IRS to ensure their personal information is not misused. It is through this program that specialized services can be provided to older adults, offering them peace of mind and security. This assistance is important for vulnerable older adults who may not have the resources or knowledge to navigate complex tax filing systems, ensuring they are not left exposed to potential financial fraud. The overall impact of this program extends beyond just tax preparation, it's a critical tool for financial protection, empowerment, and stability in our community.

VITA/TCE programming in the County is administered through Miami Tax Pros, a group of over 30 professional, IRS-certified tax preparers, which includes CSD's efforts. Miami Tax Pros are led by Branches. Miami Tax Pros operate over 40 tax preparation sites across the County. CSD's programmatic staff provide this assistance on a voluntary basis.

All monies received from Branches are utilized for the provision of VITA/TCE-branded marketing tools for CSD to utilize at public events and similarly branded gratuities for program participants and volunteers. Any remaining monies left unspent for any tax year are carried over to the next fiscal year for the same purposes.



Arnold Palmer
Chief of Public Safety



MEMORANDUM (Revised)

TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

DATE: November 17, 2026

FROM: 
Gen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No.

Please note any items checked.

- _____ **“3-Day Rule” for committees applicable if raised**
- _____ **6 weeks required between first reading and public hearing**
- _____ **4 weeks notification to municipal officials required prior to public hearing**
- _____ **Decreases revenues or increases expenditures without balancing budget**
- _____ **Budget required**
- _____ **Statement of fiscal impact required**
- _____ **Statement of social equity required**
- _____ **Ordinance creating a new board requires detailed County Mayor’s report for public hearing**
- _____ **No committee review**
- _____ **Requires more than a majority vote (i.e., 2/3’s present ____, 2/3 membership ____, 3/5’s ____, unanimous ____, majority plus one ____, CDMP 7 votes (majority of membership) ____, CDMP 2/3 members present but not less than 7 votes (majority of membership) ____, CDMP 9 votes (2/3 membership) ____) to approve**
- _____ **Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

Approved _____ Mayor

Agenda Item No.

Veto _____

Override _____

RESOLUTION NO. _____

RESOLUTION RETROACTIVELY APPROVING AND AUTHORIZING THE COUNTY MAYOR’S OR COUNTY MAYOR’S DESIGNEE’S EXECUTION OF A: (1) VOLUNTEER INCOME TAX ASSISTANCE/TAX COUNSELING FOR THE ELDERLY PARTNER SPONSOR AGREEMENT BETWEEN MIAMI-DADE COUNTY AND THE U.S. DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE (“IRS”) FOR TAX YEAR 2025; AND (2) MIAMI-DADE VOLUNTEER INCOME TAX ASSISTANCE PARTNERSHIP AGREEMENT BETWEEN MIAMI-DADE COUNTY, THROUGH THE COMMUNITY SERVICES DEPARTMENT, AND BRANCHES, INC., A FLORIDA NONPROFIT CORPORATION, IN AN AMOUNT THAT WILL INCLUDE A BASE RATE PAYMENT AMOUNT BETWEEN \$4.50 AND \$5.50 PER ACCEPTED RETURN AND POSSIBLE INCENTIVES FOR CLIENT GROWTH, FOR A TERM COMMENCING ON DECEMBER 1, 2025 AND ENDING ON JULY 31, 2026; AUTHORIZING THE COUNTY MAYOR OR COUNTY MAYOR’S DESIGNEE TO EXECUTE AGREEMENTS AND OTHER DOCUMENTS FOR SAID PURPOSE AND TO RECEIVE AND EXPEND PAYMENTS FOR SAME; WAIVING RESOLUTION NO. R-130-06; AUTHORIZING THE COUNTY MAYOR OR COUNTY MAYOR’S DESIGNEE TO: (1) RECEIVE ADDITIONAL FUTURE FUNDS FOR UP TO 10 YEARS SHOULD THEY BECOME AVAILABLE FOR THE PURPOSES DESCRIBED HEREIN; (2) EXECUTE AGREEMENTS AND OTHER DOCUMENTS NECESSARY FOR RECEIPT AND EXPENDITURE OF SUCH FUNDING; AND (3) EXERCISE THE PROVISIONS SET FORTH IN ALL SUCH AGREEMENTS AND DOCUMENTS

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board:

Section 1. Approves the foregoing recital, which is incorporated herein by reference.

Section 2. Retroactively approves and authorizes the County Mayor's or County Mayor's designee's execution of a U.S. Department of the Treasury Internal Revenue Service ("IRS") Form 13533, Volunteer Income Tax Assistance ("VITA")/Tax Counseling for the Elderly ("TCE") Sponsor Agreement, which is attached to and incorporated in the accompanying memorandum as Exhibit A, between Miami-Dade County and the IRS for the 2025 tax year. Through this agreement, Miami-Dade County committed to serve as a sponsor in the VITA or TCE volunteer tax return preparation programs.

Section 3. Retroactively approves and authorizes the County Mayor's or County Mayor's designee's execution of a Miami-Dade VITA Partnership Agreement, which is attached to and incorporated in the accompanying memorandum as Exhibit B, between Miami-Dade County and Branches, Inc. ("Branches"), a State of Florida nonprofit organization, for the operation of service sites and necessary equipment and materials for the VITA and TCE programs, for a term commencing on December 1, 2025 and ending on July 31, 2026. This agreement provides for the County to receive a base rate payment between \$4.50 and \$5.50 for each income tax return that is processed at a County site and accepted by the IRS for respective tax years. Additionally, the agreement authorizes a \$2.00 incentive payment for all tax returns filed that reflect growth over the prior year's production. All funding the County receives shall be utilized by the Community Services Department for the provision of VITA/TCE-branded marketing tools and similarly branded gratuities for program participants and volunteers at public events. Any unspent monies will be carried over to the next tax year for the same purposes.

Section 4. Waives Resolution No. R-130-06, which requires all non-governmental entities to execute agreements prior to presentation to this Board for approval and authorizes the County Mayor or County Mayor's designee to execute agreements and other documents for the purpose described in section 3, and to receive and expend payments for same.

Section 5. Authorizes the County Mayor or County Mayor's designee to, and consistent with the purposes described in sections 2 and 3: (a) receive additional future funds for up to 10 years from the effective date of this resolution; (b) execute agreements and other documents with the IRS and Branches that are necessary for receipt and expenditure of such funds; and (c) exercise the provisions set forth therein, provided that such agreements and other documents do not require cash match funding and any amendments thereto do not extend the term of any agreement beyond 10 years from the effective date of this resolution and following approval for form and legal sufficiency by the County Attorney's Office. Local, in-kind match funding shall not be deemed a funding commitment for the purposes of this resolution.

The foregoing resolution was offered by Commissioner _____ ,
who moved its adoption. The motion was seconded by Commissioner _____
and upon being put to a vote, the vote was as follows:

Anthony Rodriguez, Chairman	
Kionne L. McGhee, Vice Chairman	
Marleine Bastien	Juan Carlos Bermudez
Sen. René García	Oliver G. Gilbert, III
Roberto J. Gonzalez	Keon Hardemon
Danielle Cohen Higgins	Vicki L. Lopez
Natalie Milian Orbis	Raquel A. Regalado
Micky Steinberg	

The Chairperson thereupon declared this resolution duly passed and adopted this 17th day of November, 2026. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

JUAN FERNANDEZ-BARQUIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

A handwritten signature in black ink, appearing to be 'SAG', written over a horizontal line.

Shanika A. Graves

Form **13533**
(October 2025)

Department of the Treasury - Internal Revenue Service

VITA/TCE Partner Sponsor Agreement

We appreciate your willingness and commitment to serve as a sponsor in the Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) volunteer tax return preparation programs.

To uphold taxpayers' civil rights, maintain program integrity and provide for reasonable protection of information provided by the taxpayers serviced through the VITA/TCE Programs, it is essential that partners and volunteers adhere to the strictest standards of ethical conduct and the following key principles be followed.

- Partners and volunteers must keep confidential the information provided for tax return preparation.
- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after filing season.
- Partners using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure the taxpayer's consent to use or disclose their data.
- Partners and volunteers must delete taxpayer information on all computers (both partner owned and IRS loaned) after filing season tax return preparation activities are completed.
- Partners and site coordinators are expected to keep confidential any personal volunteer information provided.
- Partners will educate and enforce the Volunteer Standards of Conduct and Civil Rights Laws and the impact on volunteers, sites, taxpayers and the VITA/TCE Programs for not adhering to them.

1. Sponsor name

Miami-Dade County through Community Services Department

2. Street address

701 NW 1st Court, 10th Floor

3. City

Miami

4. State

FL

5. Zip code

33136

6. Telephone number

786-469-4640

7. Email address

Cathy.Burgos@miamidade.gov

Review this form and [Form 13615](#), Volunteer Standards of Conduct. By signing and dating this form, you are agreeing:

- To the key principles,
- All volunteers participating in your return preparation site will complete the volunteer standards of conduct training, and
- All volunteers will agree to the Volunteer Standards of Conduct by signing and dating Form 13615.
- To read, understand and follow the Statement of Assurance Concerning Civil Rights Compliance listed in [Publication 4299](#), Privacy, Confidentiality and Civil Rights.
- Form 13615 will be validated and signed by a partner designated official (Site Coordinator, partner, instructor or IRS contact).

The IRS may terminate this agreement and add you to a volunteer registry, effective immediately for disreputable conduct that could impact taxpayers' confidence in any VITA/TCE Programs operated by you or your coalition members.

Sponsor signature

Daniella Levine Cava

Print name

Mayor

Title

Date

9/10/20

ARNOLD PALMER
CHIEF OF PUBLIC SAFETY
MIAMI-DADE COUNTY, FL**Privacy Act Notice**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

**Miami-Dade VITA Partnership (Sub-Award) Agreement between
Branches, Inc. and (Miami-Dade CSD)**

Purpose of this Agreement

Branches, Inc. ("Branches") has received funding to implement the 2025-2026 Volunteer Income Tax Assistance Program (VITA Program) in Miami-Dade County, Florida. Branches will partner with other organizations to collectively execute the VITA Program as **Miami Tax Pros**, the Miami-Dade VITA coalition. Members of **Miami Tax Pros** who sign a Partnership Agreement pursuant to the execution of the VITA Program are thereafter Sub-Awardees as defined by Federal Regulations and are responsible for complying with all applicable regulations therein. As the VITA Grant Recipient, Branches reserves the right to offer the status of Sub-Awardee based on both an organization's capacity to operate a VITA site(s), its stated vision, goal, and mission, and agreement to the terms of this sub-award agreement.

The **Miami Tax Pros'** primary objective shall be executing the VITA Program by offering help and support to organizations who offer Free Tax Preparation and Asset Building services to either Low-Income or Limited English Proficiency (LEP) tax filers in Miami-Dade County.

Terms of Agreement

This agreement sets forth the expectations and responsibilities of both Sub-Awardee and Branches, in relation to the execution of the VITA Program. Sub-Awardees agree to meet all applicable IRS guidelines and requirements, including those listed in Section A, in addition to other expectations enumerated herein in.

Failure to comply with any such expectation or Regulation may result in a delay, reduction, or elimination of any payment the Sub-Awardee may otherwise be eligible for. **This agreement shall remain in effect from December 1, 2025 through July 31, 2026.**

Miami-Dade CSD (Sub-Awardee) AGREES to:

A. IRS VITA REQUIREMENTS

1. **Adhere to IRS Administration Requirements, Customer Service Requirements, Quality Site Requirements, VITA Grant Terms and Conditions, [Publication 5247](#) and IRS [Publication 4299](#), Privacy, Confidentiality and Civil Rights.**
2. **Comply with the requirements on the List of Assurances and Certifications in Appendix B.**

B. GENERAL OPERATIONS

3. Operate one or more VITA site(s) 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.
4. Use all IRS prescribed forms and procedures for VITA activities.
5. Adhere and conform to any and all other requirements of the VITA grant program.
6. Ensure that Sub-Awardee's site(s) is(are) accessible in accordance with local and federal laws regarding persons with disabilities. Sub-Awardee also agrees not to discriminate against any persons on the basis of color, creed, religion, age, disability, gender or age.
7. Have internet access, printer, copier, filing cabinet, and any other office equipment required to successfully e-file tax returns and maintain proper documentation.

8. Have a minimum of two computer workstations available and staffed during all site operating hours.
9. Ensure all computers used for Sub-Awardee's VITA operations are able to connect to TaxSlayer Online.

C. SITE DETAILS AND SCHEDULE

10. Provide site operating information for Sub-Awardee's VITA site(s) via the supplied Site Detail Form **prior to December 12, 2025**. The SITE DETAIL FORM is available to download here: <https://forms.gle/NeZDKeofgNoilbht5>
11. Will strive to maximize production by offering preparation hours including: 1) at least one weeknight each week; AND 2) at least one weekend block of four hours every other week during the tax filing season.
12. Will be open from the first day of the tax filing season in 2026 as announced by the IRS through at least April 15, 2026.
13. May participate in the Extended Season preparation schedule by notifying Branches of its interest by December 12, 2025. If no notice is provided, Branches will assume the site does not wish to opt-in to the Extended Season schedule.

D. COALITION PARTICIPATION

14. Will have at least one Site Coordinator, or administrative representative who is responsible for Sub-Awardee's VITA efforts, and who will participate in all Coalition communications and meetings.
15. Add all Coalition designed "Marketing Questions" to TaxSlayer software to enable data and marketing research.
16. Track in-kind contributions related to Sub-Awardee's VITA operations including: space, staff time, marketing activities, equipment, etc. Any such In-Kind donation must be calculated and substantiated in accordance with the relevant IRS Code(s). A sample form can be provided.
17. Submit all reporting and documentation, as outlined in the Reporting and Documentation section below, in a timely manner.

E. VOLUNTEER MANAGEMENT

18. Try to recruit volunteers who reflect the cultural and demographic needs of the target populations.
19. Ensure that new and returning volunteers are directed to the Miami Tax Pros website volunteer page: <https://branchestl.galaxydigital.com/user/register/> to complete registration information.
20. Contact all prior volunteers to request re-engagement with the VITA program, or provide contact information to Branches for such communication, prior to November 3, 2025.
21. Support volunteers to secure training to achieve their required certification levels, and verify completion of certification according to VITA guidelines. Such training may be online, provided by Sub-Awardee, or coordinated by Branches as needed.
22. Schedule volunteers as required to meet client demand at Sub-Awardee's VITA site(s).
23. Have at least one identified Site Coordinator on-site at all times when the Sub-Awardee's VITA site is operational.
24. Ensure volunteers have the necessary training and reference materials (Pub. 17, Pub. 4012, Pub. 4299 and, Volunteer Tax Alerts) as required by VITA/TCE Volunteer Quality Site Requirements.

25. Ensure volunteers are accurately completing the Coalition Marketing Questions for each client.

F. MARKETING / CLIENT RECRUITMENT

26. Include information about VITA, EITC, and Child Tax Credit on Sub-Awardee's publicity materials wherever possible.
27. Participate in any Miami Tax Pros Social Media marketing campaigns including "liking" and "sharing" Miami Tax Pros' social media posts through Sub-Awardee's social media accounts, and promoting Miami Tax Pros hashtags.
28. Share any media interviews or appearances in advance with Branches and Sub-Awardee's SPEC Relationship Manager to ensure that Miami Tax Pros can adequately support its efforts.

G. ASSET BUILDING & ADDITIONAL STRATEGIES

29. Should utilize provided training and marketing materials to encourage SaveYourRefund program participation at Sub-Awardee's site(s).
30. Should utilize provided training and marketing materials to implement voter registration. This would be OPTIONAL for all taxpayers.
31. Provide access to identified Asset Building Services via referrals to Coalition Sub-Awardees. Such access may be through direct referrals or through Branches.

H. REPORTING AND DOCUMENTATION

32. Submit all standard IRS VITA documentation in a timely manner to the SPEC relationship manager, and to Branches as requested.
33. Provide site operating details using the supplied form by close of business December 12, 2025. SITE DETAIL FORM: <https://forms.gle/NeZDKeofgNoilbhtS>
34. As requested, provide Branches a formal letter outlining all In-Kind Contributions for tax year 2025.
35. Submit this signed agreement by close of business on November 3, 2025.

Branches, Inc. (Grant Recipient) AGREES to:

36. Provide Sub-Awardee guidance and assistance in planning operating hours, staffing needs, and equipment requirements.
37. Coordinate, and take lead responsibility for, all Miami Tax Pros publicity and marketing efforts across the county through its relationship with the United Way of Miami-Dade, city and county government departments, media, and private organizations.
38. Coordinate facilities and instructors for in-person training courses available to all Miami Tax Pros tax preparers. In-person courses will be held in January 2026 and will be structured around the Advanced VITA Certification program and include training on the new TaxSlayer Customer Portal.
39. Coordinate instructors for virtual training courses available to all Coalition tax preparers. Virtual courses will be held in December 2025 and January 2026 and will be structured around the Advanced VITA Certification program and include training on the new TaxSlayer Customer Portal.
40. Coordinate facilities and instructors for a Site Coordinator training for all Site Coordinators of Miami Tax Pros members. This course will cover: volunteer engagement and retention strategies, asset building programs and strategies, and general best practice sharing for site operations.

41. Facilitate a Site Coordinator "help line" open to all Site Coordinators of Miami Tax Pros members.
42. Provide a volunteer recognition event that celebrates volunteers' accomplishments and engages them for future VITA involvement.
43. Provide a Sub-Award to all Sub-Awardees producing more than the minimum returns expected by the IRS, in consideration of fulfilling the aforementioned responsibilities, and based on Appendix A (VITA Tax Preparation – Sub-Award Guidelines and Payment Schedule).

Termination

Branches, Inc. will make every reasonable effort to help its Sub-Awardees fulfill their obligations, and encourages Sub-Awardee to request assistance from Branches staff whenever necessary. However, Branches, Inc. and Sub-Awardees 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, non-compliance with IRS and VITA grant requirements), Branches, Inc. may terminate the agreement without prior notice. Upon separation, the site will be paid, to the extent eligible under IRS Grant regulations, for services rendered through the date of separation within 15 days of receipt of an invoice and all other required documentation. No payment will be made without submission of all reports and documentation as described in the Program Payment Guidelines and Schedule Addendum.

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

Branches, Inc. Contact Primary Contact Name: Brent McLaughlin Title: President & CEO Organization Name: Branches, Inc. Address: 11500 NW 12 th Avenue City, State Zip Code: Miami, FL 33168 Phone: (305) 688-3551 Ext. 2008 Email: BMclaughlin@branchesfl.org	Sub-Awardee Contact Primary Contact Name: Letah M. Parrish Title: Division Director Organization Name: Miami-Dade CSD Address: 701 NW 1st Court, 9th Floor City, State Zip Code: Miami, FL 33136 Phone: 786-469-4640 Email: letpa@miamidade.gov
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Agreed & Signed by:

ARNOLD PALMER
CHIEF OF PUBLIC SAFETY
MIAMI-DADE COUNTY, FL

For Branches: SIGNATURE:  Authorized Signatory Name: Brent McLaughlin Title: President & CEO Organization Name: Branches, Inc. UEI Number: MW63MCKKZK45 Address: 11500 NW 12 th Avenue City, State Zip Code: Miami, FL 33168 Phone: (305) 442-8306 ext 1006 Email: BMclaughlin@branchesfl.org Date: 6/4/2026	For Sub-Awardee: SIGNATURE:  Authorized Signatory Name: Arnold Palmer Title: Chief of Public Safety Organization Name: Miami-Dade County UEI Number: T6FLY8JPWK3 Address: 111 NW 1st Street, 29th Floor City, State Zip Code: Miami, FL 33128 Phone: 305-375-5141 Email: Arnold.Palmer@miamidade.gov Date: 9/10/26
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APPENDIX A

VITA Tax Preparation – Sub-Award Guidelines and Payment Schedule

Sub-Award Guidelines

Branches will distribute awards using the guidelines below.

1. The VITA grant program is an IRS initiative designed to support free tax preparation service for underserved populations, including low- to moderate-income individuals and limited English proficiency populations. As such, sub-awards are intended to be used to support VITA efforts at each site, including:

- Improving the quality and quantity of VITA services provided to the underserved;
- Enhancing volunteer recruitment and retention efforts; and
- Helping reimburse for the cost of essential supplies such as paper, ink, pens, etc.

2. Total funds available for awards will be proportionally distributed based on the number of accepted Federal Returns filed by each VITA Coalition site as reported by the IRS for TY2024 and TY2025. "E-files" and "paper" returns will be counted equally for production calculations. **Please note:**

****TY2024 refers to accepted Federal returns filed January 2025 to April 2025.**

****TY2025 refers to accepted Federal returns filed January 2026 to April 15, 2026.**

3. **General Production Award.** This is the base award ^{Brent McLau} designed to help subsidize the cost of running a VITA site. We calculate this award by multiplying the base rate by the number of accepted returns produced by respective sites.

Calculation (per site): General Production Award = Base Rate\$ x Site TY2025 Accepted Returns

Sites are assigned to a payment tier based on their production. Each Tier has a Base Rate. The Tiers and the Base Rates for each Tier are:

- Tier I: \$4.50 per Accepted Return - Sites with 149 or less accepted returns in TY2025; or sites in their first operational year.
- Tier II: \$4.75 per Accepted Return - Sites with 150-299 accepted returns in last year of operation.
- Tier III: \$5.00 per Accepted Return - Sites with 300-449 accepted returns in last year of operation.
- Tier IV: \$5.25 per Accepted Return - Sites with 450-599 accepted returns in last year of operation.
- Tier V: \$5.50 per Accepted Return - Sites with 600+ accepted returns in last year of operation.

The Tiers and corresponding Base Rates above are designed to encourage new client acquisition and production growth.

4. **Production Growth Incentive** - This incentive is provided in addition to the General Production Awards described above to all VITA Coalition Sites on ALL returns representing incremental

growth over last year's production number. All Sites will receive \$2.00 PER RETURN for ALL RETURNS representing incremental growth over TY2024.

*Calculation (per site): = (Site TY2025 (current year) Production less Site TY2024 (previous year) Production) * Incentive \$*

Payment Schedule

Branches, Inc. will process and disburse all sub-award payments by July 31, 2026.

APPENDIX B

LIST OF ASSURANCES and CERTIFICATIONS

By signing this agreement, Sub-Awardee agrees to comply with the following Assurances and Certifications on Pages 58 and 59 of the Publication 4671 VITA 2025 VITA Grant Program Overview and Application Instructions.

[View Burden Statement](#)

OMB Number: 4040-0007
Expiration Date: 01/31/2019

ASSURANCES - NON-CONSTRUCTION PROGRAMS

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0040), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

NOTE: Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

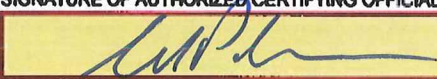
1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicap; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

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9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11583 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §54801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.
19. Will comply with the requirements of Section 108(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL 	TITLE Chief of Public Safety
APPLICANT ORGANIZATION Miami-Dade County	DATE SUBMITTED 9/10/26

Standard Form 424B (Rev. 7-97) Back

ARNOLD PALMER
CHIEF OF PUBLIC SAFETY
MIAMI-DADE COUNTY, FL



HUMAN TRAFFICKING AFFIDAVIT

The Human Trafficking Affidavit is required by section [787.06](#), Florida Statutes ("F.S."), as amended by [HB 7063](#), which is deemed as being expressly incorporated into this Form. The Form must be completed by a person authorized to make this attestation on behalf of the Contractor (Nongovernmental Entity) for the purpose of executing, amending, or renewing a Contract with the County (Governmental Entity). The term Governmental Entity has the same meaning as in [section 287.138\(1\), F.S.](#)

<u>Branches, Inc.</u> Contractor's Legal Company Name	does not use coercion for labor or services as defined in section 787.06, F.S.
Pursuant to section 92.525, F.S. , under the penalties of perjury, I declare that I have read the foregoing statement and that the facts stated in it are true.	
Print Name of Contractor's Authorized Representative:	Brent McLaughlin
Title of Contractor's Authorized Representative:	President + CEO
Signature of Contractor's Authorized Representative:	
Date:	6/1/2026



CONTRACTING WITH ENTITIES OF FOREIGN COUNTRIES OF CONCERN PROHIBITED AFFIDAVIT

The Contracting with Entities of Foreign Countries of Concern Prohibited Affidavit Form ("Form") is required by Section 287.138, Florida Statutes ("F.S."), which is deemed as being expressly incorporated into this Form. The Affidavit must be completed by a person authorized to make this attestation on behalf of the Bidder/Proposer for the purpose of submitting a bid, proposal, quote, or other response, or otherwise entering into a contract with the County. The associated bid, proposal, quote, or other response will not be accepted unless and until this completed and executed Affidavit is submitted to the County.

Branches, Inc

does not meet any of the criteria set forth in Paragraphs 2 (a) -(c)

Bidder's/Proposer's Legal Company Name

of Section 287.138, FS

Pursuant to Section 92.525, F.S., under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated in it are true.

Print Name of Bidder's/Proposer's Authorized Representative: Brent McLaughlin

Title of Bidder's/Proposer's Authorized Representative:

President & CEO

Signature of Bidder's/Proposer's Authorized Representative:

Brent McLaughlin

Date:

6/4/2026