



DEPARTMENT OF HEALTH & HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES
Regional Grants Management Unit
1301 Young Street, Room 945
Dallas, Texas 75202

November 3, 2009

Mr. Juan Salinas, Board Chairperson
Hidalgo County Head Start Program
P.O. Box 0117
Edinburg, TX 78540-0117

Re: Grant No. 06CH0183

Dear Mr. Salinas:

The purpose of this letter is to provide guidance on the Department of Health and Human Services implementation of the following requirement imposed by Section 523 of the Fiscal Year 2008 HHS Appropriations Act. This requirement applies to funds appropriated to HHS under the Departments of Labor, Health and Human Services, and Education and Related Appropriations Act, 2008 (Public Law 110-161, Division G).

“None of the funds appropriated or otherwise made available by this Act may be used to enter into a contract in an amount greater than \$5,000,000 or to award a grant in excess of such amount unless the prospective contractor or grantee certifies in writing to the agency awarding the contract or grant that, to the best of its knowledge and belief, the contractor or grantee has filed all Federal tax returns required during the three years preceding the certification, has not been convicted of a criminal offense under the Internal Revenue Code of 1986, and has not, more than 90 days prior to certification, been notified of any unpaid Federal tax assessment for which the liability remains unsatisfied, unless the assessment is the subject of an installment agreement or offer in compromise that has been approved by the Internal Revenue Service and is not in default, or the assessment is the subject of a non-frivolous administrative or judicial proceeding.”

Your organization has been identified as one that was awarded a grant from October 1, 2008 through September 30, 2009, in an amount greater than \$5,000,000. As a result, you must file a “Certification of Filing and Payment of Federal Taxes.” The attached “Certification of Filing and Payment of Federal Taxes” shall be used to meet the requirements of Section 523. This certification will be required for Fiscal Year 2008 and 2009 awards. **This form must be signed by the Board Chairperson.**



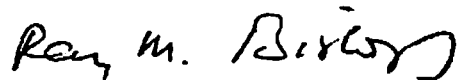
You are asked to complete the attached form and return it to:

Jennifer Robinson, Program Support
Administration for Children and Families
Regional Grants Management Unit
1301 Young Street, Room 937
Dallas, Texas 75202

The form must be received by the Administration for Children and Families within 30 days from the date of this letter. Failure to complete and return the attached certification may result in the withholding of future grant payments.

Questions should be directed to the individual named above.

Sincerely,

A handwritten signature in black ink that reads "Ray M. Bishop". The signature is written in a cursive style with a large, stylized "B" at the end.

Ray M. Bishop
Regional Grants Management Officer
Office of Grants Management, Region VI

Enclosure

cc: Director

Certification of Filing and Payment of Federal Taxes

As required by the Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriation Act, 2008 (Public Law 110-161, Division G, Title V, section 523), as a prospective financial assistance recipient entering into a grant or cooperative agreement more than \$5,000,000, I, as the duly authorized representative of the applicant, do hereby certify to the best of my knowledge and belief, that:

(1) The applicant has filed all Federal tax returns required during the three years preceding this certification;

AND

(2) The applicant has not been convicted of a criminal offense pursuant to the Internal Revenue Code of 1986 (U.S. Code – Title 26, Internal Revenue Code);

AND

(3) The applicant has not, more than 90 days prior to this certification, been notified of any unpaid Federal tax assessment for which the liability remains unsatisfied, unless the assessment is the subject of an installment agreement or offer in compromise that has been approved by the Internal Revenue Service and is not in default, or the assessment is the subject of a non-frivolous administrative or judicial proceeding.

Signature of Authorized Certifying Official

Printed Name and Title

Name of Applicant

Date

Grant/Cooperative Agreement Reference Number

Certification of Filing and Payment of Federal Taxes

As required by the Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriation Act, 2008 (Public Law 110-161, Division G, Title V, section 523), as a prospective financial assistance recipient entering into a grant or cooperative agreement more than \$5,000,000, I, as the duly authorized representative of the applicant, do hereby certify to the best of my knowledge and belief, that:

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Signature of Authorized Certifying Official

Printed Name and Title

Name of Applicant

Date

Grant/Cooperative Agreement Reference Number