



CALIFORNIA FIRE SAFE COUNCIL

2022 CAL FIRE DEFENSIBLE SPACE GRANT

APPLICANT HANDBOOK



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INTRODUCTION

The California Fire Safe Council (CFSC), in partnership with CAL FIRE and California Climate Investments Program, is pleased to announce the 2022 Defensible Space Assistance Grant Program.

Funding Description

The Defensible Space Assistance Program provides funding to countywide organizations to assist vulnerable populations (i.e., low-income, disabled, senior/elderly, disadvantaged), in High and Very High Fire Hazard Severity Zones, with defensible space treatment on their property.

Defensible space, coupled with home hardening, is essential to improve a home's chance of surviving a wildfire. Projects will implement a coordinated approach to defensible space compliance with CAL FIRE and other stakeholders, with priority for vulnerable populations.

Organizations will develop innovative projects that increase the number of properties in compliance with defensible space standards by reducing barriers to participation. Funds can be used for costs related to defensible space treatment, project management, education/outreach materials and activities.

Available Funding

Total funding: \$4,000,000

Maximum grant award: \$500,000

Estimated number of awards: 8

Funding period: September 1, 2023 – December 31, 2024 (16 months)

The Defensible Space Assistance Program will award grants in counties throughout California. Only one organization per county will receive a grant.

Eligibility

This program is open to:

- Local governments and agencies
 - Cities
 - Counties
 - Fire protection districts
 - Resource Conservation Districts
 - Special districts
- Tribal Governments/Native American Tribes
- Fire Safe Councils with a 501(c)(3) designation
- Other qualified 501(c)(3) nonprofit organizations.

The following are not eligible to apply:

- For profit companies or corporations
- Individuals
- Homeowners' associations or other associations unless they have 501(c)(3) nonprofit status. These associations may consider applying through a fiscal sponsor such as eligible applicants above.

Application Schedule

May 15, 2023	Application period opens
May 23, 2023	Application webinar. 9:00am – 10:30am (Register here: https://us02web.zoom.us/meeting/register/tZEpc-mtpz0tHtMK8FhMOkYCoZd24mVy9h-E)
June 15, 2023	Application deadline at 11:59pm
July 2023	Award announcement

Applications must be submitted at: [ZoomGrants](#)

Important Points

Equipment

Equipment is an item of \$5,000 or more per unit cost and has a tangible useful life of more than one year. Purchase of fuel modification/treatment equipment is not to exceed \$10,000.

Prevailing Wages

Neither CAL FIRE nor CFSC provides an opinion as to whether projects may be subject to prevailing wages. For determination for prevailing wages, please contact the Department of Industrial Relations (DIR) at <https://www.dir.ca.gov/Public-Works/Prevailing-Wage.html>. It is the applicant's responsibility to budget for prevailing wages in their project cost when applicable.

Deliverables and Expectations

- Participate in bi-monthly (every other month) check-in meetings with CFSC staff.
- Track number of properties and acres treated, vulnerable populations served, and outreach/education activities conducted.
- Submit quarterly programmatic and fiscal reports.
- Before and after photos of treated properties.
- Provide a GIS layer of all properties treated.
- Additional deliverables as provided.

Summary of Grant Cycle



No ground disturbing work can occur before environmental compliance is complete.

Contact Information

Please Email us with any questions about the Defensible Space Assistance Grant Program or if you need assistance with ZoomGrants.

- Dave Farley, Senior Grant Specialist, dfarley@cafiresafecouncil.org
- Becky DeForest, Staff Grant Specialist, BDeForest@cafiresafecouncil.org

Application Tips

CFSC encourages applicants to think differently about defensible space. We're looking for new ideas and innovative approaches that increases the number of properties in compliance with defensible space standards, reduces barriers for property owners to treat their properties, and serves vulnerable and underserved populations (i.e., low-income, senior/elderly, disabled) in High and Very High Fire Hazard Severity Zones. Examples include, but are not limited to:

- GIS analysis to identify areas in your county with the greatest concentration of vulnerable populations.
- Translating your organization's defensible space website into multiple languages.
- Review accessibility of your organization's website to ensure ease of use by those with disabilities.
- Review and improve your online defensible space application form and process.
- Upgrade your organization's technology used to track and manage defensible space efforts (e.g., tablets, applications, GIS software, etc.).
- Community-scale defensible space projects versus piecemeal treatments throughout the county.
- Education and outreach activities focused on vulnerable populations.
- Expanded partnerships with CAL FIRE, or local fire agency, defensible space inspectors to connect property owners that received a warning, or are at risk of receiving a citation, with your defensible space program.
- Partnerships with code enforcement officials to assist with outreach efforts to absentee property owners—either to treat vacant parcels or assist renters.
- Cost-share defensible space program to maximize use of grant dollars.
- Additional information for property owners on home hardening and Zone 0 during initial home assessment visits.
- Property owner education on landscaping options using native plants, drought tolerant/resistant plants, watering options to increase defensible space effectiveness, etc.

APPLICATION QUESTIONS

Below are the questions we ask you to complete in ZoomGrants. If you would like to prepare your responses offline and then transfer them to ZoomGrants later, you can find our Application Planning Tool on our website at: <https://cafiresafecouncil.org/grants-and-funding/2022-d-space/>

Organization Information

1. County:
2. Select your organization's type:
For profit companies/corporations, individuals, and homeowners' associations or other associations that are not 501(c)(3) nonprofits are not eligible to apply (HOAs and other associations may consider applying through a fiscal sponsor such as an eligible organization).
 - Local government or agency (e.g., city, county, fire protection district, RCD, special district)
 - Tribal Government/Native American Tribe
 - Fire Safe Council with a 501(c)(3) designation
 - Other qualified 501(c)(3) nonprofit organization
 - Other:
3. Please describe your organization's background, history and prior grant experience. (2,500 character limit)
4. Does your organization operate county-wide, or do you work in a specific community(ies)? Describe. (255 character limit)
Indicate which communities.
5. Please describe your county (e.g., population, demographics, fire history, etc.). (1,250 character limit)
6. Please describe your current defensible space program(s), including recent (notable) projects and/or accomplishments, and the number of property owners served. (2,500 character limit)
7. What other defensible space programs are offered in your county and who is coordinating those efforts? (1,250 character limit)
8. Does your organization have other grants for defensible space work? If yes, enter the grant name(s) and award amount(s) here. If not, enter N/A. (255 character limit)
9. Latitude and Longitude:
Enter the latitude and longitude of your organization's main office. Your response must be in decimal format to six places, for example: 39.375097 Latitude and -122.54454 Longitude.
Latitude:
Longitude:

10. Address of your organization's office:
Example: 123 Main Street, Sacramento, CA 95814

Project Information

11. Executive summary (255 character limit)
Provide a brief summary of your proposed project. 2-3 sentences max.
12. Provide a detailed description of your project and the planning process. (5,000 character limit)
Include information such as who will manage the project, support the project manager will have to oversee implementation, who will perform D-Space treatments, vulnerable populations served, outreach/education on D-Space, home hardening, Zone 0, etc.
13. Explain how your proposed project is new/different from existing defensible space efforts. (2,500 character limit)
14. Describe your project's location(s) and upload a vicinity map in the Documents Tab. (2,500 character limit)
Describe how the location(s) was/were selected, if any fire agencies were consulted for recommendations, if the location(s) is/are identified in a CWPP (or similar document) and any additional information that demonstrates the location(s) importance.
15. Estimated number of properties to be treated?
16. Estimated number of acres to be treated?
17. What is the projected average treatment cost per property?
18. Which vulnerable populations will your project serve?
Check all that apply.
- Low-income
 - Disabled
 - Seniors/Elderly
 - Disadvantaged
19. Identify the Fire Hazard Severity Zone(s) (FHSZ) for the project area(s).
Check the appropriate box(es). Find the Fire Hazard Severity Zone at: <https://osfm.fire.ca.gov/fire-hazard-severity-zones-maps-2022/>
- Very High Severity Zone
 - High Severity Zone
 - Moderate Severity Zone
20. How will the properties be selected for treatment? (2,500 character limit)
Describe the eligibility and evaluation criteria used to identify and prioritize properties for treatment.

21. Describe how homeowners sign up/apply for defensible space treatment? (2,500 character limit)
22. Describe your pre-treatment property walk-around/assessment with homeowners. (2,500 character limit)
What does the conversation involve (e.g., defensible space standards, Zone 0, home hardening suggestions, landscaping/treatment options, etc.)? How long do the assessments take (# minutes)?
23. Does your organization have a Home Hardening program (i.e., education, assessments, retrofits, etc.)? (1,250 character limit)
Please describe and include how it's funded.
24. Describe your plan for property owner outreach and education to vulnerable populations. (2,500 character limit)
25. Does your organization have a partnership with CAL FIRE inspectors, or local inspectors, to identify properties at risk of, or have received a warning or citation, for being out of compliance with defensible space standards (PRC 4291)?
- Yes
 - No
26. Please describe your partnerships (e.g., local governments and fire agencies, homeowner/neighborhood groups, insurance companies, CFSC County Coordinator etc.) that will contribute to your defensible space efforts and any new partnerships that will be formed. (1,250 character limit)
27. Describe the content/materials that will be produced as a result of this project and how they will be used. (1,250 character limit)
Content examples include: videos, testimonials, slide decks, brochures, best practices guides, etc. Use examples: social media, website, community meetings, etc.
28. Please describe in detail your Assessment, Monitoring and Reporting (AMR) plan to gather all the information for your defensible space project. (2,500 character limit)
What are your oversight and monitoring procedures to ensure your project is completed on time, within budget and in accordance with the grant's terms and conditions?

GIS Capacity

29. Does your organization currently have access to GIS software?

- Yes
- No

30. If yes, what software do you currently use?

Select N/A if your organization does not have access to GIS software?

- ESRI
- QGIS
- N/A
- Other:

31. If Other, does it provide the ability to export .shp files?

- Yes
- No
- N/A

32. Does your organization have professional GIS staff available to assist with this project?

- Yes, full-time staff
- Yes, part-time staff
- Yes, contracted staff
- No

33. Are your current defensible space projects GIS mapped?

- Yes
- No

34. If yes, provide a link to any available information online.

Enter N/A if no link is available.

35. Does your organization currently use a mobile app, CRM or other data collection tool to document property owner engagements, home assessments, defensible space treatments performed, before/after photos, assets available on each property (e.g., water source, fire truck turnaround, etc.,)?

- Yes
- No

36. If yes, briefly describe the tool used and data collected. **(255 character limit)**

Enter N/A if not applicable.

Project Outcomes and Evaluation

37. Describe the data that will be collected through this project and your data collection plan. (2,500 character limit)
38. Describe the anticipated outcomes of your defensible space project. (2,500 character limit)
39. What metrics will you use to determine if your defensible space project is successful? (2,500 character limit)
40. How will your organization sustain this project after the close of the grant term? (2,500 character limit)

Scope of Work

The Scope of Work is your opportunity to describe in detail your specific project activities, the timelines, who's responsible for each task, the expected outcomes, and the approximate budget.

Instructions	<ul style="list-style-type: none"> Fill in all columns for each major task or activity necessary to complete the proposed project. When completing the work plan, assume project term is Sept 2023 through Dec 2024. There is a limit of 12 entries. Combine related tasks or activities, if needed.
Activity	<ul style="list-style-type: none"> Enter tasks and activities in the order they will be carried out. Use quantifiable data wherever possible. Include major tasks and activities necessary for completing the project, including training, planning, accounting, contracting, reporting, monitoring, etc.
Timelines	<ul style="list-style-type: none"> Indicate the month and year when activities will take place, such as Oct 23 - Jan 24. Some activities may be labeled "continuous" or on-going, such as education, outreach, etc.
Responsible Party	<ul style="list-style-type: none"> Indicate who, by job title, will be responsible for performing the work and supervising its completion.
Expected Outcome/Result	<ul style="list-style-type: none"> Describe what will result from completing the task or activity. Be specific in explaining the effect of the completed task or activity.
Budget	<ul style="list-style-type: none"> Enter an approximate cost for each project activity.

Sample Scope of Work Table

#	Activity	Timeline	Responsible Party	Expected Outcome/Results	Budget
1					\$
2					\$
3					\$
4					\$
5					\$
6					\$
7					\$
8					\$
9					\$
10					\$
11					\$
12					\$

Download our Application Planning Tool with an editable version of the Scope of Work table at:
<https://cafiresafecouncil.org/grants-and-funding/2022-d-space/>

Budget & Budget Narrative

Matching Funds

If your organization is committing matching funds to your project, please enter them here and provide details about the matching funds in the budget narrative (e.g., source of the match, activities to be performed, etc.). Matching funds are not required.

Expense Category	Cost
Personnel	\$
Fringe (if not included in Personnel)	\$
Travel	\$
Equipment	\$
Supplies	\$
Contractual	\$
Other	\$
Total Direct Costs	\$
Indirect	\$
Total Costs	\$

Defensible Space Project Expenses

Enter your grant project expenses here:

Expense Category	Cost
Personnel	\$
Fringe (if not included in Personnel)	\$
Travel	\$
Equipment (Not to exceed \$10,000. See below.)	\$
Supplies	\$
Contractual	\$
Other	\$
Total Direct Costs	\$
Indirect (Max. 12% of total costs less equipment)*	\$
Total Costs	\$

Download our Application Planning Tool with an editable version of the Budget table at:

<https://cafiresafecouncil.org/grants-and-funding/2022-d-space/>

A budget narrative describing your expenses by category will be required.

Personnel	Salaries and wages of employees employed by the Grantee who are employed by the applicant and DIRECTLY engaged in the execution of the grant project. Limited to actual time spent on the grant project. Examples of expenditures include time-related to site visits and project monitoring and completion of reporting related to the grant project. Staff time related to accounting, business services, etc. are allowed only if those functions are not included in the Grantee's overhead (indirect) cost. If your organization includes fringe benefits in your personnel costs (i.e., a loaded rate), please note that in your budget narrative and explain the fringe benefits provided.
Fringe	Employer contribution share of fringe benefits associated with employees (paid from salaries and wages Budget Item) who are directly engaged in the execution of the grant project. This will include Social Security, Medicare, Health Insurance, Pension Plan costs, etc. as applicable for the specific employee. Does not include

	Sick/Vacation/Holiday leave. If your organization includes fringe benefits in your personnel costs (i.e., a loaded rate), please note that in your budget narrative.
Travel	Travel costs associated with travel to and from project sites, meetings, etc., directly related to the grant project, and must be considered reasonable and necessary for the completion of the project. Reimbursement rates shall be consistent with the Grantee's written travel policy. Absent a written policy, per diem shall not exceed the California Standard Per Diem Rate allowable by the U.S. General Services Administration. Mileage rates shall not exceed the rates allowable by the IRS.
Equipment	<p>Equipment is an item of \$5,000 or more per unit cost and has a tangible useful life of more than one year. <u>Purchase of fuel modification/treatment equipment is not to exceed \$10,000.</u></p> <p>Purchase of equipment using grant funds is allowable only with prior approval by CFSC. A cost-benefit analysis to justify the cost of purchasing equipment versus leasing must be provided in the budget narrative or uploaded as an Other Document in the Documents tab. Procurement of equipment must be done on a competitive basis and include documentation of price analysis.</p> <p>The Grantee must include in the application package the proposed use and maintenance plans for equipment after the performance period of the grant. Upload as an Other Document in the Documents tab.</p> <p>Disposition of equipment beyond the project performance period is subject to CFSC approval. If the Grantee fails to complete grant and/or dissolves during grant, equipment shall be returned to CFSC. Equipment shall not be used as collateral or other means.</p>
Supplies	Supplies that are used in the direct support of the project are allowable. Supplies include items under \$5,000 per unit cost. (e.g., chainsaws, oil, fuel, marking tape, office materials, laptops, iPads, etc.)
Contractual	Direct consultant and contractual services necessary to achieve the objectives of the grant. Examples of contractual costs will be RPF supervision/certification, professional/consultant services (the costs of consultant services necessary for project planning and implementation), fire prevention contractor, defensible space landscaping/fuels crews, accounting services, media/outreach advisors, etc. Procurement of contractual services should be documented to ensure selection on a competitive basis and documentation of price analysis.
Other	Other costs that do not fit in any of the above categories. The cost must be directly related to the grant project.
Indirect	A maximum of 12% of total costs less equipment can be charged as indirect. Indirect expenses are costs that can't be directly attributed to a specific cost objective (i.e., a project). Examples include: office rent, phone, utilities, bookkeeping, etc.—general administrative expenses that apply to multiple projects across the organization.

The inclusion of indirect costs is acceptable for Defensible Space Assistance Grant projects up to 12% of the total amount of direct grant funds, minus equipment. Applicants may request a higher indirect rate by providing additional justification as to why a higher indirect rate is needed as well as including appropriate documentation substantiating the basis of the higher indirect rate (e.g., a copy of a federally approved Negotiated Indirect Cost Rate Agreement) In no instances may the request exceed 20%. This shall apply to all entities. Approval of the higher indirect rate is solely at CFSC's discretion.

For applicants requesting the higher rate, you may include this rate within your total application request and within your budget breakdown. CFSC will evaluate your request for a higher indirect rate concurrently with your grant application. If your project is approved but the higher indirect rate is not approved, CFSC will notify you of the reduced award amount and request changes to your budget if needed.

See also Appendix 5 for additional information on indirect costs exceeding 12%.

Supplemental Application Documents

Document (s)	Fire Safe Councils with 501(c)(3) designation or Other Nonprofits with 501(c)(3)	Local governments and agencies (e.g., cities, counties, fire districts, RCDs, special districts, etc.) and Native American Tribes.
IRS determination letter (nonprofit applicants) or Governmental Information Letter from IRS (public/government applicants. Consult your finance/business department or see Appendix 2 for instructions on how to request the letter from the IRS.)	Required	Required <i>(If you don't have the letter at the time of application, upload a memo indicating you requested it from the IRS. The letter will be required prior to receiving a subaward agreement if your application is selected for funding.)</i>
Last three years', or most recent, IRS forms 990 or 990EZ.	Required	N/A – Submit non-applicable documents memo
Last five years' audit reports and management letters received from an independent auditor, if available.	Required	Required
Copies of reports of government agencies (Inspector General, state or local government auditors, etc.) resulting from audits, examinations or monitoring procedures performed in the last three years.	If available	If available
Organization by-laws	Required	N/A – Submit non-applicable documents memo
Board of Directors or Board of Supervisors/City Council roster with contact information.	Required	Required
Certificate of insurance	Required	Required
Project vicinity map(s)	Required See Appendix 4	Required See Appendix 4
Justification for Indirect Costs greater than 12% and required documentation.	Optional	Optional
Other Documents - Additional or optional documents to support your application.	Optional	Optional

APPENDIX 1: SCORING CRITERIA

These criteria are specific to CFSC’s Defensible Space Assistance Grant applications. Applications will be scored by a review committee (1) using data to evaluate how well the applicant fits into the priority areas (listed below) and (2) using a set of criteria to evaluate application quality and how well the proposed project fits the purpose and objectives of the Defensible Space Assistance Grant program. If the applicant does not have high scores based on these priority areas, it does not exclude them from being selected as a grant recipient due to the combined nature of the scores.

The review committee will provide a sum of scores that will include scores from the data set scoring, plus scores based on application quality criteria. Scores will be assigned on a scale of 0-5, with 5 being the maximum score and 0 being the minimum score.

See Data Citations (pages 18 & 19) for more information about data sets used in the scoring process.

DATA SET SCORING

1. The county’s percentage of acreage contained within a Very High Fire Hazard Severity Zone.
2. The percentage of the county covered by low-income census tracts or low-income *and* disadvantaged census tracts.
3. The number of acres burned within the county from 2010-2020.

APPLICATION QUALITY SCORING

Criteria 1
Rate the applicant’s history of notable defensible space accomplishments/projects, successes, and prior grant experience.
<i>Refer to Questions #3-8</i>

Criteria 2
Rate the overall defensible space concept, including how the proposed project is new/different/innovative from existing efforts, addresses Home Hardening and Zone-0 and has potential to increase the number of properties treated—especially for vulnerable populations.
<i>Refer to Questions #11-14, #18, #20-24 & Scope of Work tab</i>

Criteria 3
The project budget and budget narrative are clear and reasonable. The proposed budget shows how grant funds will be spent by category and costs are reasonable for the size, scope and benefit of the program.
<i>Refer to Questions #15-17, Budget tab & Scope of Work tab</i>

Criteria 4

Rate the feasibility of the applicant's plan to staff and manage the project. Consider whether the project manager will have adequate support and capacity to be successful in accomplishing the project objectives.

Refer to Questions #12, #28 & Scope of Work tab

Criteria 5

Rate the applicant's approach towards property owner outreach and education for vulnerable populations.

Refer to Question #24

Criteria 6

Rate how the applicant will work to engage and collaborate with potential partners to improve defensible space participation and compliance.

Refer to Questions #25, #26

Criteria 7

Rate how well the applicant's anticipated outcomes will achieve the goal of providing defensible space treatment for vulnerable populations and increasing the number of properties in compliance with defensible space standards by reducing barriers to participation.

Refer to Questions #36-38 & Scope of Work tab

Criteria 8

Rate how well the applicant demonstrates a specific approach for long-term sustainability and support of the benefits achieved from the project beyond the end of the grant term.

Refer to Question #39

Data Citations

The following data sets will inform the Defensible Space Grant Review Committee and help them to make scoring decisions based on the grant's priority areas. Scores from these data sets will be combined with the scores from the criteria shown on the *Application Scoring Criteria* document to determine a final score for each applicant.

The priority areas are as follows:

- 1) The percentage of the county covered by low-income census tracts or low-income *and* disadvantaged census tracts.
- 2) The county's percentage of acreage contained within a Very High Fire Hazard Severity Zone.
- 3) The number of acres burned within the county from 2010-2020.

Low Income and Disadvantaged Communities



Senate Bill (SB) 535 (De León, Chapter 830, Statutes of 2012) and Assembly Bill (AB) 1550 (Gomez, Chapter 369, Statutes of 2016) direct State and local agencies to make investments that benefit California's priority populations: disadvantaged communities, low-income communities, and/or low-income households. These "priority populations" include residents of: (1) census tracts identified as disadvantaged by the CalEPA per SB 535; (2) census tracts identified as low-income per AB 1550; or (3) a low-income household per AB 1550.

This dataset represents census tracts identified as priority populations and is delineated into four categories: SB 535 Disadvantaged Communities, AB 1550 Low-income

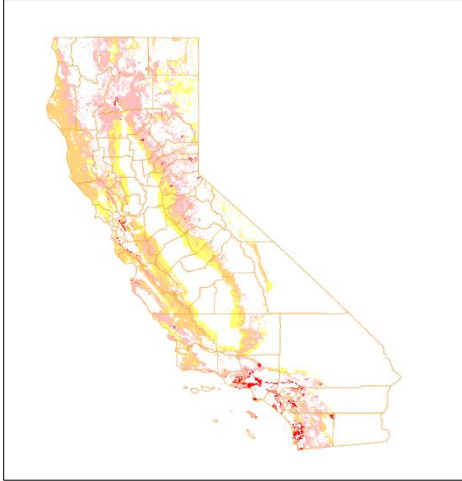
Communities, communities that are both SB 535 Disadvantaged and AB 1550 Low-income, and AB 1550 Low-income Communities that are within ½ mile of a SB 535 Disadvantaged Community.

Low Income utilized the AB 1550 Low-income Communities data from the dataset.

Low Income and Disadvantaged utilized the communities that are both SB 535 Disadvantaged and AB 1550 Low-income from the dataset.

<https://databasin.org/datasets/e507bb2b6bc342a2a3b66b83fadb7159/>

Fire Hazard Severity Zones



A Fire Hazard Severity Zone (FHSZ) is a mapped area that designates zones (based on factors such as fuel, slope, and fire weather) with varying degrees of fire hazard (i.e., moderate, high, and very high). FHSZ maps evaluate wildfire hazards, which are physical conditions that create a likelihood that an area will burn over a 30- to 50-year period. They do not take into account modifications such as fuel reduction efforts.

While FHSZs do not predict when or where a wildfire will occur, they do identify areas where wildfire hazards could be more severe and therefore are of greater concern. FHSZs are meant to help limit wildfire damage to structures through

planning, prevention, and mitigation activities/requirements that reduce risk. The FHSZs serve several purposes: they are used to designate areas where California's wildland urban interface building codes apply to new buildings; they can be a factor in real estate disclosure; and local governments consider fire hazard severity in the safety elements of their general plans.

This service includes proposed Fire Hazard Severity Zones for State Responsibility Area lands and separate draft Very High Fire Hazard Severity Zones for Local Responsibility Area lands. Moderate, high, and very high FHSZs are found in areas where the State has financial responsibility for fire protection and prevention (SRA). Only very high FHSZs are found in Local Responsibility Areas (LRAs).

<https://databasin.org/datasets/fbb8a20def844e168aeb7beb1a7e74bc/>

California Fire Perimeters



CAL FIRE Perimeters and Prescribed Burns (1950+). Includes separate groups for just large fires (5000+ acres) vs all fires, and a separate layer for Prescribed Burns.

All fires represented within the dataset were used between 2010 and 2020.

<https://databasin.org/datasets/bf8db57ee6e0420c8ecce3c6395aceeb/>

APPENDIX 2: GOVERNMENTAL INFORMATION LETTER

The Governmental Information Letter is the equivalent of a nonprofit organization's IRS determination letter. The letter is commonly kept in a public agency's business/finance office. If your organization does not have a copy of their Governmental Information Letter, one can be requested at no charge from the [IRS](#). Once requested, the letter will arrive in approximately two or three weeks.

The following pages contain additional information about the Governmental Information Letter and how to request one. A sample letter is provided for you to show your business office staff if that helps demonstrate what you need. (Some people call it a Governmental Information Letter, some know it as a 4076C, and others simply know it by sight but don't know its official name.)

If you don't have the letter at the time of application, upload a memo indicating you requested it from the IRS. The letter will be required prior to receiving a subaward agreement if your application is selected for funding.



Governmental Information Letter

Government entities are frequently asked to provide a tax-exempt number or “determination” letter to prove its status as a “tax-exempt” or charitable entity. For example, applications for grants from a private foundation or a charitable organization generally require this information as part of the application process. In addition, donors frequently ask for this information as substantiation that the donor’s contribution is tax deductible, and vendors ask for this to substantiate that the organization is exempt from sales or excise taxes. (Exemption from sales taxes is made under state law rather than Federal law.)

The Internal Revenue Service does not provide a tax-exempt number. A government entity may use its Federal TIN (taxpayer identification number), also referred to as an EIN (Employer Identification Number), for identification purposes.

Governmental units, such as states and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a state are entities with one or more of the sovereign powers of the state such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

An entity that is not a political subdivision but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a state, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may be tax deductible to contributors.

In order for a government entity to receive a determination of its status as a political subdivision, instrumentality of government, or whether its revenue is exempt under Internal Revenue Code section 115, it must obtain a letter ruling by following the procedures specified in [Revenue Procedure 2018-1](#) or its successor. There is a fee associated with obtaining a letter ruling.

As a special service to government entities, IRS will issue a “governmental information letter” free of charge. This letter describes government entity exemption from Federal income tax and cites applicable Internal Revenue Code

Video

- [Governmental Information Letter Video](#)

sections pertaining to deductible contributions and income exclusion. Most organizations and individuals will accept the governmental information letter as the substantiation they need.

Government entities can request a governmental information letter by calling 877-829-5500.

Page Last Reviewed or Updated: 14-Jun-2022



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 1000571575
July 29, 2019 LTR 4076C 0
000000 00
Input Op: 0752139620 00029106
BODC: TE

COUNTY OF SANTA CRUZ
ATTENTION [REDACTED]
[REDACTED]
SANTA CRUZ CA 95061



042810

Federal Identification Number: [REDACTED]
Person to Contact: CUSTOMER SERVICE
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This responds to your request for information about your federal tax status. Our records do not specify your federal tax status. However, the following general information about the tax treatment of state and local governments and affiliated organizations may be of interest to you.

GOVERNMENTAL UNITS

Governmental units, such as States and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a State are entities with one or more of the sovereign powers of the State such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

ENTITIES MEETING THE REQUIREMENTS OF SECTION 115(1)

An entity that is not a governmental unit but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a State, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may not be tax deductible to contributors.

TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a State, county, or municipal government may qualify for exemption from federal income tax under section 501(c)(3) of the Code, if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that entities may meet the requirements of both sections 501(c)(3) and 115 under certain circumstances. See Revenue Procedure 2003-12, 2003-1 C.B. 316.

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July 29, 2019 LTR 4076C 0
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Input Op: 0752139620 00029107

COUNTY OF SANTA CRUZ
ATTENTION [REDACTED]
[REDACTED]
SANTA CRUZ CA 95061

Most entities must file a Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, to request a determination that the organization is exempt from federal income tax under 501(c)(3) of the Code and that charitable contributions are tax deductible to contributors under section 170(c)(2). In addition, private foundations and other persons sometimes want assurance that their grants or contributions are made to a governmental unit or a public charity. Generally, grantors and contributors may rely on the status of governmental units based on State or local law. Form 1023 and Publication 4220, Applying for 501(c)(3) Tax-Exempt Status, are available online at www.irs.gov/eo.

We hope this general information will be of assistance to you. This letter, however, does not determine that you have any particular tax status. If you are unsure of your status as a governmental unit or state institution whose income is excluded under section 115(1) you may seek a private letter ruling by following the procedures specified in Revenue Procedure 2007-1, 2007-1 I.R.B. 1 (updated annually).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Teri M. Johnson
Operations Manager, AM Ops. 3

APPENDIX 3: NON-APPLICABLE DOCUMENTS MEMO

MUST BE ON ORGANIZATION LETTERHEAD

Date

California Fire Safe Council
3237 Peacekeeper Way, Suite 201
McClellan, CA 95652

RE: Non-applicable documents
2022 Defensible Space Assistance Grant

Listed below are the pre-award documents that do not apply to this project or **[Applicant Name]** for the reasons stated in the table:

Non-Applicable Document	Reason
Last three years', or most recent, IRS forms 990 or 990EZ.	[Applicant Name] is not required to submit these forms.
Organization by-laws	[Applicant Name] is a local government/agency, special district, etc. and does not have organization by-laws.

Sincerely,

Authorized Representative's Name/Signature
Title

Note: a downloadable template of this letter is available in the Documents tab of your ZoomGrants application.

APPENDIX 4: PROJECT VICINITY MAP(S)

Include a .pdf map(s) of the project area(s) with your application. The maps shall meet the following requirements:

- Electronic format of PDF.
- Printed format(s) should measure 8 ½ by 11 inches.
- The scale should be 1:24,000 scale or greater. The maps should show enough of the surrounding area so that the application review team can get a sense of the relationship of the project to the surrounding area.
- The map(s) should clearly show:
 - Project boundaries
 - Treatment area(s) by type
 - Roads
 - Watercourses
 - Parcels (if available)
 - City/County/Unit
 - Proximity to wildfire threatened communities (High and/or Very High Fire Hazard Severity Zones)
 - Other necessary information
- Legend: Include a map legend that identifies:
 - The features on the map
 - The project tracking number (ID number from ZoomGrants)
 - Project name
 - Applicant name

APPENDIX 5: JUSTIFICATION FOR INDIRECT COSTS GREATER THAN 12% AND REQUIRED DOCUMENTATION

Applicants that utilize a higher indirect rate on other grants and agreements may request to apply an indirect rate in excess of 12% as part of their application. The request shall include a detailed justification as a separate attachment to the grant application indicating why a higher rate is needed for the grant project along with supporting documentation as to how the higher indirect rate is determined. Supporting documentation may include, but not limited to, the entities Federally approved Negotiated Indirect Cost Rate Proposal. Under no circumstances will CFSC approve an indirect rate exceeding 20%. Submittal of the justification and supporting documentation does not guarantee approval of the higher rate which is solely at CFSC's discretion.

For applicants requesting the higher rate, you may include this rate within your total application request and within your budget breakdown. CFSC will evaluate your request for a higher indirect rate concurrently with your grant application. If your project is approved but the higher indirect rate is not approved, CFSC will notify you of the reduced award amount and request changes to your budget if needed.