



## REQUEST FOR PROPOSALS (RFP)

### SFY 2015-2016 Crimes Against Revenue Program

*Issued: Thursday, September 17, 2015*

#### KEY DATES AND NOTICES:

Submission Deadline:	Friday, October 16, 2015 12:00 PM (Noon)
Deadline for Final Submission of Questions:	Friday, September 25, 2015 12:00 PM (Noon)
Response to Questions Posted:	Wednesday, September 30, 2015 (on or about)
Notification of Award(s):	Monday, November 16, 2015 (on or about)

1. Proposals must be submitted by due date on-line via the DCJS Grants Management System (GMS). **Applicants who are not registered to access GMS will need to obtain user access in order to respond to this RFP.** See Appendix: *DCJS Grants Management System (GMS) Instructions and Helpful Hints.*
2. Questions regarding this RFP should be emailed to [dcjsfunding@dcjs.ny.gov](mailto:dcjsfunding@dcjs.ny.gov). Responses to the questions will be posted on the DCJS website at <http://www.criminaljustice.ny.gov/ofpa/index.htm> on or about the date indicated above. If the applicant has any non-substantive questions such as, "Did DCJS receive my e-mail?" please call (518) 457-9787. Please note that DCJS cannot answer substantive questions concerning this RFP in any manner other than the e-mail method.
3. Applicants will be advised of award decisions via a letter of notification, which will be emailed to the address provided by applicant in GMS. Where applicable, applicants not receiving an award will receive notification via email and by U.S. Postal Service mail.
4. Grants will be awarded via a multi-year contract with an initial contract period of 12 months, commencing on or about January 1, 2016. Two subsequent annual renewal options will be awarded, contingent upon available budget appropriations, satisfactory program performance, and adherence to contractual terms and conditions.
5. This is a competitive process.
6. **Grants Gateway Pre-Qualification – In order to be considered for an award, not-for-profit (NFP) applicants must be pre-qualified through the NYS Grants Gateway. NFP applicants should begin this process as soon as possible.** See Appendix: *Grants Gateway Prequalification Requirement.*

# SFY 2015-2016 Crimes Against Revenue Program RFP

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### APPENDICES

- DCJS Grants Management System (GMS) Instructions and Helpful Hints
- Grants Gateway Prequalification Requirement
- Budget Detail Worksheet and Narrative Guide

### ATTACHMENTS

<i>Attachment</i>	1	Allowable Revenue Sources for Crimes Against Revenue
<i>Attachment</i>	2	2011-2014 Crimes Against Revenue Return on Investment Average Summarization
<i>Attachment</i>	3	2014 New York State Population by County
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## I. INTRODUCTION

The New York State Division of Criminal Justice Services (DCJS) seeks proposals for grant funding under the Crimes Against Revenue Program (CARP). Approximately \$14.3 million in funding appropriated in the state fiscal year (SFY) 2015-2016 New York State budget is available for awards. The CARP program goal is to combat financial crimes that wrongfully deprive New York State of tax and fee revenues to which it would otherwise be due, and CARP grants support local investigation and prosecution efforts aimed at generating tax and fee revenue rightfully owed to the State. (See *Attachment 1 – Allowable Revenue Sources for Crimes Against Revenue* for general types of credited revenue related offenses.)

DCJS is a multi-function criminal justice support agency with a variety of responsibilities, including collection and analysis of statewide crime data; operation of the DNA databank and criminal fingerprint files; administration of federal and state criminal justice funds; identifying and funding programs that reduce crime, recidivism, and victimization. Additionally, DCJS administers the state's Sex Offender Registry. DCJS conducts research on critical criminal justice issues and provides training, legal guidance, and regulation to the State's law enforcement, community corrections, and prosecution communities. DCJS is committed to providing programs that continue to improve the effectiveness of New York's justice system. Proposals will be rated and selected for funding consistent with the best interests of the State. Applicants are encouraged to demonstrate in their proposal to this solicitation how their mission and activities support New York's commitment to public safety.

## II. ELIGIBILITY, AVAILABLE FUNDS, AND CONTRACT TERM

### A. Eligibility Requirements

Funding under this grant program may be awarded either for new projects or for the continuation of projects funded by existing CARP grants. Such continuation funding is not automatic. An existing grant may be continued or renewed if sufficient data is presented to demonstrate that it is operating effectively, and a new application is submitted meeting all of the RFP parameters. Applicants which received continuous DCJS RFP CARP funding in SFY 2011-2014 must have a demonstrated historical return on investment (ROI) average of 50%, based on the three highest ROI rates for calendar years 2011-2014, to be eligible to apply for this solicitation. (See *Attachment 2 - 2011-2014 Crimes Against Revenue Return on Investment Average Summarization* for a list of eligible historical applicants.)

**Note: The demonstrated historical ROI average eligibility provision does not apply to agencies that refer CARP cases to a county district attorney's office for prosecution.**

Funding for new programs is limited to prosecutorial agencies located in New York State (NYS) counties with a minimum resident population of 150,000. (See *Attachment 3 – 2014 New York State Population by County* for a listing of NYS county populations.)

## **B. Availability and Approved Use of State Funds**

Approximately \$14.3 million in annual funding will be made available to support the Crimes Against Revenue Program. All funding must support program efforts that will be accomplished during the contract period. Funding under this program must supplement, not supplant, non-grant funds that would otherwise be available for expenditure on the programs proposed.

## **C. Contract Term**

Grant award agreements will be for a term of one year, unless otherwise modified by DCJS, beginning on or about January 1, 2016, with two optional renewal periods. DCJS reserves the right to renew for two subsequent annual terms, contingent upon available appropriations, satisfactory program performance, and adherence to contractual terms and conditions.

# **III. PROGRAM DESCRIPTION**

## **A. Program Goal**

The goal of this program is to combat financial crimes that wrongfully deprive New York State of tax and fee revenues to which it was otherwise due. Funding provided under this grant program shall be used to generate revenue owed to the State through effective investigation and prosecution efforts.

## **B. Program Parameters**

All applicants seeking competitive funds must provide a Prosecution Plan (Plan) that describes the steps the applicant will take to investigate and prosecute crimes against revenue. The Plan should detail ways in which the applicant will prosecute revenue-related crimes, as well as the applicant's ability to effectively generate revenue related to such crimes.

Each successful applicant will be required to both a) agree to a standard work plan (See *Attachment 4 – Crimes Against Revenue Standard Work Plan*) and b) submit a signed, standardized Memorandum of Understanding (MOU) with the New York State Department of Taxation and Finance (DTF). (See *Attachment 5 – Memorandum of Understanding between the New York State Department of Taxation and Finance and the County District Attorney's Office.*) In addition, awardees must file an annual certification to DCJS attesting that all personnel supported by this grant will work on CARP activities for the percentage of time that is commensurate with the portion of their salary that is budgeted to be supported by the CARP contract. (See *Attachment 6 – Crimes Against Revenue Program Certification.*)

Awards of competitive funds for eligible applicants currently receiving CARP funding will be prioritized based on:

- The quality and completeness of the prosecution plan;

- Demonstrated need;
- Demonstrated use of dedicated staff;
- Assessment of revenue reported to the New York State Department of Taxation and Finance and county rate of return;
- Evaluation of prior program performance;
- All the factors relevant to the current contract including compliance with the MOU; and
- Other factors deemed relevant by DCJS and DTF.

Awards for newly eligible participants will be determined based on:

- The quality and completeness of the proposal;
- Identification of potential crimes against revenue within the county;
- Demonstrated need;
- Demonstrated willingness to investigate and prosecute crimes against revenue; and
- Other factors deemed relevant by DCJS and DTF.

**Note: Continued funding is not guaranteed beyond the term of the contract. It is anticipated that future CARP RFPs will consider the relative revenue generation potential of each proposal and the return on investment performance against prior year grants as significant evaluation factors.**

#### IV. EVALUATION AND SELECTION OF PROPOSALS

##### *Tier I Evaluation – Threshold Pass/Fail*

The Tier I Evaluation assesses whether proposals satisfy minimum “pass/fail” criteria for funding. All proposals will be initially screened by DCJS reviewers to determine their completeness using the following criteria:

- Proposal was submitted by the published deadline; and
- Applicant is eligible as defined by this solicitation.

The submitted proposal shall include:

- Answers to all questions as presented in this RFP;
- Operating budget detail and justification in GMS itemizing operating expenses in support of the program;
- Completed program work plan, where instruction has been provided; and
- All attachments and required documents. (See Checklist at the end of this document.)

Proposals will be assessed using these Tier I Evaluation criteria and will receive pass/fail ratings. Any proposal that does not meet each of these conditions will be subject to disqualification from further review.

##### *Tier II Evaluation – Evaluation and Scoring*

DCJS and DTF staff reviewers will evaluate proposals that successfully pass the Tier I Evaluation. A standard rating tool will be used to score responses to questions provided in the proposal. (See “*The Request for Proposal Questions – General Information for All Applicants*” section for

additional information.) The maximum proposal score will be 100 points. Each response will be scored, and all scores will be totaled resulting in an overall score. The final score will be determined by averaging team reviewers' overall scores for each proposal. DCJS staff may, at their discretion, request additional information from an applicant as deemed necessary.

In the event of a tie score among applicants, and where both applicants cannot be selected, an additional reviewer will rate the affected proposals and the average of all of the scores will determine the final average score. Also, in the event of a substantial scoring disparity (15% or more of total available points), an additional reviewer will rate the affected proposals and the average of all of the scores will determine the final average score of the proposal.

Applicants must attain a minimum final proposal score of 70 in order to be eligible for funding. All applicable questions, including sub-sections and those which have no point value, must be answered.

### ***Tier III Evaluation***

The Tier III Evaluation assessments will be conducted by designated DCJS Executive staff, if applicable. The Tier III Evaluation will select applicants for funding and determine the award amount through consideration of the Tier II Evaluation scoring and comments, strategic priorities, available funding, and best overall value to New York State.

Final award decisions will be made by DCJS in consultation with DTF in accordance with the best interests of the State. Nothing herein requires DCJS to approve funding for any applicant.

The DCJS Executive Deputy Commissioner, or his or her designee, in consultation with the DTF Commissioner, or his or her designee, will make final decisions regarding approval and individual award amounts based on the quality of each submission, the recommendations of the reviewers, strategic priorities, and the criteria set forth in this solicitation.

## **V. REQUEST FOR PROPOSAL QUESTIONS - GENERAL INFORMATION FOR ALL APPLICANTS**

Applicants must respond to the questions below within the DCJS Grants Management System (GMS), as instructed. **GMS instructions are located as an Appendix to this solicitation.** Please prepare prospective responses first in a Microsoft Word Document using Ariel, 11 point font and use 1.5 line spacing.

Responses should then be copied and pasted to GMS under the *Questions* module tab of the application. Applicants are also required to attach the Microsoft Word document with responses to these questions using the *Attachments* module on GMS. The maximum number of pages allowed for each question is provided with each question.

Responses to the questions will be scored and are the basis for Tier II Evaluation funding recommendations.

**Note:** Eligible applicants must determine which category of applicant they fall into and answer all the questions applicable to their program. The aggregate scoring value assigned to all applicable questions per section equals a total possible score of 100.

## A. Request for Proposal Questions for Historical Applicants with Demonstrated ROI

**Note: The questions in this section apply to eligible applicants with ROI rates for calendar years 2011-2014. This includes the following counties: Albany, Bronx, Erie, Kings, Monroe, Nassau, New York, Oneida, Onondaga, Queens, Richmond, Rockland, Schenectady, Suffolk, Ulster, Warren, and Westchester.**

### 1. Prosecution Plan (60 points as follows)

Prosecutorial offices applying for funding must provide a prosecution plan which supports the request for funding in this proposal. The plan should reflect the objectives, tasks, and performance measures to be undertaken as a component of the applicant's CARP strategy. The initiative may also address proposed investigation and prosecution of non-tax revenue crimes and may include provisions for working with state agencies other than DTF, such as the Department of Labor and the Workers' Compensation Board.

The plan may include additional information reflecting the current effectiveness of efforts to investigate or prosecute crimes against revenue. While it is difficult to measure indirect effects, such as increased taxpayer compliance due to deterrence, this section may include efforts to promote deterrence, such as efforts to promote news releases and press coverage regarding criminal prosecutions.

#### a – d Prosecution Plan

- a. Describe the proposed project strategy to continue or enhance the investigation and prosecution of revenue-related cases and to increase the generation of State revenue related to these offenses. **(20 points) - Not to exceed 5 pages**
- b. Specifically identify the proposed or continued initiative(s) for investigation and prosecution, identifying the targeted revenue crime(s), i.e. individuals who provide home repair services and do not report the resulting income; sales tax violations rampant in a particular industry; purchasers of used cars who under-report the purchase price to DMV and thereby underpay sales tax; or construction enterprises that employ "off-the-book" workers and thereby underpay withholding taxes, unemployment insurance premiums and workers' compensation premiums. **(20 points) - Not to exceed 5 pages**
- c. Explain for each proposed initiative, to the extent possible, reasons that the conduct needs to be addressed; strategies for investigating that conduct; staff or other resources that would be deployed; and projections as to the number of cases, dispositions, sentences, and recoveries expected. **(10 points) - Not to exceed 3 pages**
- d. Describe what efforts will be undertaken to work in concert with the DTF to meet the goals and objectives of the program, including a communication plan as delineated by the standardized Memorandum of Understanding (*Attachment 5 – Memorandum of Understanding between the New York State Department of Taxation and Finance and the County District Attorney's Office*). **(10 points) - Not to exceed 3 pages**



## 2. Prior Program Performance (10 points as follows)

### a - b: Prior Program Performance

- a. Prior program performance will be judged in part based on the quality and content of Quarterly Progress Reports (QPR) submitted via the DCJS GMS system for those applicants that received any CARP funding during SFY 2010-2014. In addition, applicants are required to complete and submit the attached 2013-2015 CARP Metric Summary Worksheet (see *Attachment 7 – CARP Metric Summary Worksheet*), which will also be utilized in the evaluation of a program's prior performance. **(5 points)**
- b. Provide a narrative of CARP related activities from January 2015 to the date of application and an assessment of the project's results as supported by data. Describe your organization's current efforts to investigate and prosecute crimes against revenue and the effectiveness of those efforts. The narrative should provide a clear and concise description of notable investigations, cases, and program successes. Applicants may include any relevant historical information to demonstrate the effectiveness of your jurisdiction's local program. While it is difficult to measure indirect effects, such as increased taxpayer compliance due to deterrence, this section may include efforts to promote deterrence, such as efforts to promote press coverage regarding criminal prosecutions. **(5 Points) – Not to exceed 5 pages**

## 3. Demonstrated Historical Return on Investment (10 points as follows)

The CARP Program is a self-sustaining program that is funded by the proceeds from investigations that result in tax revenues, fines, and restitution being returned to the State. Counties with higher demonstrated ROI averages will receive priority during the assessment of this RFP.

DCJS has established the following ROI evaluation schema, based on the three highest ROI rates for calendar years 2011-2014 (see *Attachment 2 - 2011-2014 Crimes Against Revenue Return on Investment Average Summarization*):

- Applicants with an average demonstrated ROI  $\geq$  200% will be awarded 10 points;
- Applicants with an average demonstrated ROI of 150% to 199% will be awarded 8 points;
- Applicants with an average demonstrated ROI of 100% to 149% will be awarded 6 points; and
- Applicants with an average demonstrated ROI of 50% to 99% will be awarded 4 points.

## 4. Program Work Plan (0 points)

In the GMS *Work Plan* module, enter "to be determined" for your Project Goal, Objective, Task, and Performance Measure. These entries are necessary for the GMS to accept your application. Upon successful application and if approved for an award, DCJS staff will assist awarded agencies in developing an appropriate program work



plan to include project goal, objectives, tasks, and performance measures. **Accordingly, there are no points attributed to this component of your application.**

#### 5. Operating Budget Detail and Justification (20 points)

- ✓ Enter the operating budget directly into the **Budget** module tab of the GMS application. Operating budgets should project total costs for the contract period and must not exceed the applicant's eligible award.
- ✓ A detailed budget for the grant period provided must be complete, providing sufficient detail and justification for each component. It must also be reasonable and appropriate, as determined by DCJS, and directly tied to the program plan. For subcontracted agencies approved to provide services, where applicable, upload signed and executed agreements and the approved operating budget using the **Attachment** Module on GMS.
- ✓ Operating budgets must be completed using the **Budget** module tab of your GMS application.
- ✓ Using the Appendix titled "Budget Detail Worksheet and Narrative Guide" for reference, prepare a line item budget, including justification, by appropriate category of expense (e.g., Personnel, Fringe Benefits, Consultants, etc.). Budgets should reflect total projected costs for a 12-month contract period and be limited to eligible costs.
- ✓ Applicant budgets should include expenses for travel and training. Training opportunities and peer to peer learning will be available for CARP Program participants. Awardees will be expected to participate in these educational opportunities and to attend the Crimes Against Revenue Program Annual Meeting.

**Note: Indirect costs are not an allowable expense for governmental organizations.**

DCJS intends to offer multi-year contracts to successful applicants with an initial period of 12 months commencing on or about January 1, 2016. Two one year renewal options will be offered contingent upon available budget appropriations, satisfactory program performance, and adherence to contractual terms and conditions. **Agencies will be required to submit a separate budget spreadsheet upon DCJS request prior to the origination of each annual renewal contract period.** DCJS reserves the right to make mathematical corrections to the requested budget or budget modifications that serve the best interests of the State.

Applicants are reminded that the CARP RFP is a competitive process and continued funding is not guaranteed. Nothing herein requires DCJS to approve grant funding for any applicant.

## B. Request for Proposal Questions for Historical Applicants without Demonstrated ROI

**Note:** Questions in this section apply to historical eligible applicants without demonstrated ROI. This includes the following prospective applicants: the New York City Office of the Special Narcotics Prosecutor and the following counties: Cayuga, Chautauqua, Chemung, Cortland, Fulton, Madison, Montgomery, Ontario, Orange, Steuben, and Washington.

### 1. Prosecution Plan (60 points)

Prosecutorial offices applying for funding must provide a prosecution plan which supports the request for funding in this proposal. The plan should reflect the objectives, tasks, and performance measures to be undertaken as a component of the applicant's CARP strategy. The initiative may also address proposed investigation and prosecution of non-tax revenue crimes and may include provisions for working with state agencies other than DTF, such as the Department of Labor and the Workers' Compensation Board.

The plan may include additional information reflecting the current effectiveness of efforts to investigate or prosecute crimes against revenue. While it is difficult to measure indirect effects, such as increased taxpayer compliance due to deterrence, this section may include efforts to promote deterrence, such as efforts to promote news releases and press coverage regarding criminal prosecutions.

#### a - d: Prosecution Plan

- a. Describe the proposed project strategy to continue or enhance the investigation and prosecution of revenue-related cases and to increase the generation of State revenue related to these offenses. **(20 points) - Not to exceed 5 pages**
- b. Specifically identify the proposed or continued initiative(s) to investigate and prosecute, identifying the targeted revenue crime(s), i.e. individuals who provide home repair services and do not report the resulting income; sales tax violations rampant in a particular industry; purchasers of used cars who under-report the purchase price to DMV and thereby underpay sales tax; or construction enterprises that employ "off-the-book" workers and thereby underpay withholding taxes, unemployment insurance premiums and workers' compensation premiums. **(20 points) - Not to exceed 5 pages**
- c. For each proposed initiative, explain the reasons that the conduct needs to be addressed; strategies for investigating that conduct; staff or other resources that would be deployed; and projections as to the number of cases, dispositions, sentences, and recoveries expected. **(10 points) - Not to exceed 3 pages**
- d. Describe what efforts will be undertaken to work in concert with DTF to meet the goals and objectives of the program, including a communication plan as delineated by the standardized Memorandum of Understanding (*Attachment 5 – Memorandum of Understanding between the New York State Department of Taxation and Finance and the County District Attorney's Office*). **(10 points) - Not to exceed 3 pages**

## 2. Prior Program Performance (20 points as follows)

### a - b: Prior Program Performance

- a. Prior program performance will be judged in part based on the quality and content of Quarterly Progress Reports (QPR) submitted via the DCJS GMS system for those applicants that received **any** CARP funding during SFY 2010-2015. In addition, applicants are required to complete and submit the attached 2013-2015 CARP Metric Summary Worksheet (see *Attachment 7 – CARP Metric Summary Worksheet*), which will also be utilized in the evaluation of a program's prior performance. **(10 points)**
- b. Provide a narrative of CARP related activities from January 2015 to the date of application and an assessment of the project's results as supported by data. Describe your organization's current efforts to investigate and prosecute crimes against revenue and the effectiveness of those efforts. The narrative should provide a clear and concise description of notable investigations, prosecutions, and program successes. Applicants may include any relevant historical information to demonstrate the effectiveness of your jurisdiction's local program. While it is difficult to measure indirect effects resulting from information and resource sharing with other jurisdictions, referrals to other jurisdictions, and increased taxpayer compliance due to deterrence, this section may include efforts to achieve this broader impact. This includes efforts to promote news releases and press coverage regarding criminal prosecutions for its deterrent effect. **(10 Points) – Not to exceed 5 pages**

## 3. Program Work Plan (0 points)

In the GMS *Work Plan* module, enter "to be determined" for your Project Goal, Objective, Task, and Performance Measure. These entries are necessary for the GMS to accept your application. Upon successful application and if approved for an award, DCJS staff will assist awarded agencies in developing an appropriate program work plan to include project goal, objectives, tasks, and performance measures. **Accordingly, there are no points attributed to this component of your application.**

## 4. Operating Budget Detail and Justification (20 points)

- ✓ Enter the operating budget directly into the **Budget** module tab of the GMS application. Operating budgets should project total costs for the contract period and must not exceed the applicant's eligible award.
- ✓ A detailed budget for the grant period provided must be complete, providing sufficient detail and justification for each component. It must also be reasonable and appropriate, as determined by DCJS, and directly tied to the program plan. For subcontracted agencies approved to provide services, where applicable, upload signed and executed agreements and the approved operating budget using the **Attachment** Module on GMS.
- ✓ Operating budgets must be completed using the **Budget** module tab of your GMS application.

- ✓ Using the Appendix titled “Budget Detail Worksheet and Narrative Guide” for reference, prepare a line item budget, including justification, by appropriate category of expense (e.g., Personnel, Fringe Benefits, Consultants, etc.). Budgets should reflect total projected costs for a 12-month contract period and be limited to eligible costs.
- ✓ Applicant budgets should include expenses for travel and training. Training opportunities and peer to peer learning will be available for CARP Program participants. Awardees will be expected to participate in these educational opportunities and to attend the Crimes Against Revenue Program Annual Meeting.

**Note: Indirect costs are not an allowable expense for governmental organizations.**

DCJS intends to offer multi-year contracts to successful applicants with an initial period of 12 months commencing on or about January 1, 2016. Two one year renewal options will be offered contingent upon available budget appropriations, satisfactory program performance, and adherence to contractual terms and conditions. **Agencies will be required to submit a separate budget spreadsheet upon DCJS request prior to the origination of each annual renewal contract period.** DCJS reserves the right to make mathematical corrections to the requested budget or budget modifications that serve the best interests of the State.

Applicants are reminded that the CARP RFP is a competitive process and continued funding is not guaranteed. Nothing herein requires DCJS to approve grant funding for any applicant.

## C. Request for Proposal Questions for First Time Applicants

### 1. Prosecution Plan for First Time Applicants (80 points as follows)

Prosecutorial offices applying for first time funding must provide a Prosecution Plan which supports the request for funding in this proposal. The plan should reflect the objectives, tasks, and performance measures to be undertaken as a component of the applicant's CARP strategy. The initiative may also address proposed investigation and prosecution of non-tax revenue crimes and may include provisions for working with State agencies other than DTF, such as the Department of Labor and the Workers' Compensation Board.

The plan may include additional information reflecting the current non-grant funded effectiveness of efforts to investigate or prosecute crimes against revenue. While it is difficult to measure indirect effects, such as increased taxpayer compliance due to deterrence, this section may include efforts to promote deterrence, such as efforts to promote news releases and press coverage regarding criminal prosecutions.

#### a - d: Prosecution Plan

- a. Describe the proposed project strategy for investigating and prosecuting revenue-related cases and to increase the generation of State revenue related to these offenses. **(20 points) - Not to exceed 5 pages**

- b. Specifically identify the proposed initiative(s) to investigate and prosecute, identifying the targeted revenue crime(s), i.e. individuals who provide home repair services and do not report the resulting income; sales tax violations rampant in a particular industry; purchasers of used cars who under-report the purchase price to DMV and thereby under pay sales tax; or construction enterprises that employ “off-the-book” workers and thereby underpay withholding taxes, unemployment insurance premiums and workers’ compensation premiums. **(20 points) - Not to exceed 5 pages**
- c. Explain for each proposed initiative the reasons that the conduct needs to be addressed; strategies for investigating that conduct; staff or other resources that would be deployed; and projections as to the number of cases, dispositions, sentences, and recoveries expected. **(20 points) - Not to exceed 5 pages**
- d. Describe what efforts will be undertaken to work in concert with DTF to meet the goals and objectives of the program, including a communication plan as delineated by the standardized Memorandum of Understanding (*Attachment 5 – Memorandum of Understanding between the New York State Department of Taxation and Finance and the County District Attorney’s Office*). **(10 points) - Not to exceed 3 pages**

Detail any non-grant funded efforts aimed at the investigation and prosecution of State revenue-related cases, including state tax evasion and welfare fraud cases, and any resulting revenues generated for the State. **(10 points) - Not to exceed 3 pages**

## 2. Program Work Plan (0 Points)

In the GMS *Work Plan* module, enter “to be determined” for your Project Goal, Objective, Task, and Performance Measure. These entries are necessary for the GMS to accept your application. Upon successful application and if approved for an award, DCJS staff will assist awarded agencies in developing an appropriate program work plan to include project goal, objectives, tasks, and performance measures. **Accordingly, there are no points attributed to this component of your application.**

## 3. Operating Budget Detail and Justification (20 points)

- ✓ Enter the operating budget directly into the **Budget** module tab of the GMS application. Operating budgets should project total costs for the contract period and must not exceed the applicant’s eligible award.
- ✓ A detailed budget for the grant period provided must be complete, providing sufficient detail and justification for each component. It must also be reasonable and appropriate, as determined by DCJS, and directly tied to the program plan. For subcontracted agencies approved to provide services, where applicable, upload signed and executed agreements and the approved operating budget using the **Attachment** Module on GMS.
- ✓ Operating budgets must be completed using the **Budget** module tab of your GMS application.
- ✓ Using the Appendix titled “Budget Detail Worksheet and Narrative Guide” for reference, prepare a line item budget, including justification, by appropriate category

of expense (e.g., Personnel, Fringe Benefits, Consultants, etc.). Budgets should reflect total projected costs for a 12-month contract period and be limited to eligible costs.

- ✓ Applicant budgets should include expenses for travel and training. Training opportunities and peer to peer learning will be available for CARP Program participants. Awardees will be expected to participate in these educational opportunities and to attend the Crimes Against Revenue Program Annual Meeting.

**Note: Indirect costs are not an allowable expense for governmental organizations.**

DCJS intends to offer multi-year contracts to successful applicants with an initial period of 12 months commencing on or about January 1, 2016. Two one year renewal options will be offered contingent upon available budget appropriations, satisfactory program performance, and adherence to contractual terms and conditions. **Agencies will be required to submit a separate budget spreadsheet, upon DCJS request, prior to the origination of each annual renewal contract period.** DCJS reserves the right to make mathematical corrections to the requested budget or budget modifications that serve the best interests of the State.

Applicants are reminded that the CARP RFP is a competitive process and continued funding is not guaranteed. Nothing herein requires DCJS to approve grant funding for any applicant.

## VI. NOTIFICATION OF AWARDS

Applicants approved for funding will be notified in writing by DCJS via email to the email address provided in GMS. The terms of the final contract agreement are subject to negotiation between DCJS and the grantee.

For those not approved to receive funding awards, notifications will be both emailed to the contact person and sent by U.S. Postal Service mail.

## VII. REPORTING REQUIREMENTS AND DUE DATES

Reporting requirements are provided below:

### ***GMS Quarterly Progress Reporting***

Programs are required to submit quarterly progress reports via GMS that describe quarterly performance and activities in support of the project Work Plan entered in GMS.

### ***Quarterly Fiscal Reports***

All DCJS funded grantees are required to submit quarterly fiscal reports and claims for payment.

Reporting Due Dates:

GMS Progress Reports and Fiscal Claims for Payment (formerly known as State-Aid Vouchers) are due to DCJS by the following dates:

NYS Division of Criminal Justice Services | [www.criminaljustice.ny.gov](http://www.criminaljustice.ny.gov)



Calendar Quarter

July 1 - September 30

October 1 - December 31

January 1 - March 31

April 1 - June 30

Report Due

October 31

January 31

April 30

July 31

## VIII. ADMINISTRATION OF CONTRACTS

DCJS will negotiate and develop a contract with each successful applicant. The grant contract may be subject to approval by the NYS Office of the Attorney General (OAG) and the Office of the State Comptroller (OSC) before funding may actually be disbursed. In the event that DCJS and the successful applicant cannot agree to contract terms within ninety days of notification of selection for award DCJS reserves the right to rescind the award and redistribute the funds.

### **Contract Approval**

All contracts may be subject to the approval of the Attorney General and the Comptroller of the State of New York, and until said approval has been received and indicated thereon, the Contract shall be of no force and effect.

### **Contract Term**

DCJS will enter into a contract period as noted in this solicitation. DCJS reserves the right to modify the contract term in the best interests of the State.

### **Contract Activities**

All activities must have prior approval from DCJS and meet the guidelines established by the State of New York.

### **Contract Changes**

Contracts resulting from this solicitation may be executed, increased, terminated, renewed, decreased, extended or amended or renegotiated for any reason at the discretion of the Executive Deputy Commissioner of DCJS as a result of contractual performance, changes in project conditions, or as otherwise may be in the best interests of New York State.

### **Records**

The grantee will keep books, ledgers, receipts, personnel time and effort records, consultant agreements and inventory records pertinent to the project and consistent with DCJS contractual provisions and mandated guidelines. In accordance with the standard contract Appendix A-1 (see "Standard Contract Provisions" below), grantee staff whose salaries are paid in whole or in part from grant funds shall maintain a time recording system that shows the time and effort devoted to the grant project.

### **Liability**

Nothing in the contract between DCJS and the grantee shall impose liability on the State of New York for injury or damages incurred during the performance of approved grant activities or caused by the use of equipment purchased with grant funds.

### **Payments**

Payments to reimburse project expenses will be made pursuant to a schedule specified in the contract between the State of New York and the grant award recipient. Where applicable, performance-based expenses will be reimbursed in compliance with the contract milestone



performance and costs budget and the project work plan.

### **Reports**

The grantee shall submit all reports to DCJS in a format and time frame as specified in the contract. Quarterly progress reports shall include a description of the grantee's efforts undertaken during the reporting period and the current status of the project. The quarterly progress reports of the grantee's activities under this contract must be submitted electronically as directed by DCJS. Independent of any reporting schedule, all grantees will be required to inform DCJS of any program issues that are significantly impacting program performance. Any project funded under this solicitation must comply with the requirements established by DCJS. The grantee agrees to submit any other reports considered relevant by DCJS.

### **Performance Review**

The grantee's performance in all areas mentioned above, in addition to the services contracted for, will be monitored periodically by DCJS and will take the form of site visits, program file review, written and telephone communication, and any other methods deemed necessary by DCJS to ascertain the quality and quantity of grantee activities.

### **Disposition of Allocations**

DCJS reserves the right to reject applications, deny awards, or defer applications for future consideration based on insufficient information in the application, lack of accompanying documentation, the inappropriateness of the project proposed, an organizational history of unsuccessful projects of a similar nature, or a history of contract non-compliance.

### **Revocation of Funds**

Funds awarded to an applicant who does not implement an approved project within 90 calendar days of the contract start date may be revoked and redistributed at the discretion of the Executive Deputy Commissioner of the DCJS or his or her designee.

### **Encouraging Use of New York State Businesses in Contract Performance**

New York State businesses have a substantial presence in State contracts and strongly contribute to the economies of the State and the nation. In recognition of their economic activity and leadership in doing business in New York State, applicants for this solicitation are strongly encouraged and expected to consider New York State businesses in the fulfillment of the requirements of the contract(s) resulting from this solicitation. Such partnering with New York State businesses may be as subcontractors, suppliers, protégés or other supporting roles. To assist in demonstrating commitment to the use of New York State businesses in the performance of the contract(s), all applicants must complete the form provided on the DCJS website at <http://www.criminaljustice.ny.gov/ofpa/forms.htm> entitled: *Encouraging Use of New York State Businesses in Contract Performance* and submit the completed form as an attachment to their application in GMS. There are no points attributable to this component of the application.

### **Standard Contract Provisions:**

Any contracts negotiated as a result of this solicitation will be subject to the provisions of Appendix A, Appendix A-1, and Appendix M, which contain the standard clauses for all New York State grant contracts with DCJS. Appendices are available on the DCJS website at <http://www.criminaljustice.ny.gov/ofpa/forms.htm>.

## **Minority and Women-Owned Business Enterprises (M/WBE) and Equal Employment Opportunity (EEO) Requirements**

DCJS recognizes its obligation under New York State Executive Law Article 15-A to promote opportunities for the participation of certified minority-and women-owned business enterprises (M/WBEs), as well as the employment of minority group members and women in the performance of DCJS contracts.

Contracts in excess of \$25,000 require grant recipients to document good faith efforts to provide meaningful participation by M/WBEs as subcontractors or suppliers in the performance of grant contracts, as well as the employment of minority group members and women.

Accordingly, applicants requesting in excess of \$25,000 must be prepared to submit a Local Assistance M/WBE Subcontractor/Supplier Utilization Proposal Form (DCJS-3301), and a Local Assistance M/WBE NPS Discretionary Budget Determination Worksheet (DCJS-3309). For contracts in excess of \$250,000 applicants must also submit an M/WBE Equal Employment Opportunity Staffing Plan (DCJS-3300). All forms are located at <http://www.criminaljustice.ny.gov/ofpa/mwbe/index.htm>.

DCJS will review the submitted Local Assistance M/WBE Equal Employment Opportunity Staffing Plan, the Local Assistance M/WBE Subcontractor/Supplier Utilization Proposal Form, Local Assistance M/WBE NPS Discretionary Budget Determination Worksheet, and Minority and Women-Owned Business Enterprises and Equal Employment Opportunity Policy Statement and advise the applicant of DCJS' acceptance once an award determination is made. For additional information regarding M/WBE requirements see also <http://www.criminaljustice.ny.gov/ofpa/forms.htm>. There are no points attributable to this component of the application.

## **Vendor Responsibility**

Not-for-Profit entities that are receiving an award of \$100,000 or greater are required to complete an updated Vendor Responsibility Questionnaire. The questionnaire and additional information are available on the NYS Office of State Comptroller website: [http://www.osc.state.ny.us/vendrep/vendor\\_index.htm](http://www.osc.state.ny.us/vendrep/vendor_index.htm).

## **Charities Registration**

Not-for-Profit entities must also insure that their filing requirements are up-to-date with the Charities Bureau of the NYS Attorney General's Office. Further information on the registration requirements may be obtained at the Attorney General's website: <http://www.charitiesnys.com/home.jsp>.

## **DUNS Registration Requirements**

All DCJS funding applicants are required to provide a DUNS number. If you are unsure whether or not your organization has a DUNS number, check with your Fiscal Officer. New applicants will enter the DUNS number in GMS while completing the Participant section; existing DCJS grantees whose DUNS number is not already on file should email the number to [dcisfunding@dcjs.ny.gov](mailto:dcisfunding@dcjs.ny.gov) to have it entered by DCJS staff prior to submission of the application. Any organization needing a DUNS number can register through the following link: <http://fedgov.dnb.com/webform>. Please note the process of requesting and receiving a DUNS number and/or having it entered into GMS by DCJS staff will require additional time. It is strongly recommended that applicants begin this process early.

## IX. PROPOSAL SUBMISSION AND REQUIREMENTS

### A. Proposal Specific Instructions

Each successful applicant will be required to agree to both a standard Work Plan (see *Attachment 4 – Crimes Against Revenue Standard Work Plan*) and submit a signed, standardized Memorandum of Understanding with DTF (see *Attachment 5 – Memorandum of Understanding between the New York State Department of Taxation and Finance and the County District Attorney’s Office*). In addition, awardees must file an annual certification with DCJS attesting that all personnel supported by this grant will work on CARP activities for the percentage of time that is commensurate with the portion of their salary that is paid by the CARP contract (see *Attachment 6 – Crimes Against Revenue Program Certification*).

Applications must be submitted using the DCJS Grants Management System (GMS).

### B. Grants Management System (GMS)

First time GMS users should download the GMS User Manual located at <http://www.criminaljustice.ny.gov/ofpa/gms.htm>. Applications must be complete in order for the GMS submission to be successful. If you need assistance with accessing and using GMS, please contact the DCJS Office of Program Development and Funding GMS Help Desk at (518) 457-9787.

The following information is specific to this application. For general guidance and GMS Helpful Hints see Appendix: *Grants Management System (GMS) Instructions and Helpful Hints*.

#### Accessing the Application on GMS

To access a new application on GMS, log on to the system and click on “Project.” Click the “New” button at the top of the project grid. This will take you to a screen that says “Select a Program Office.” Using the drop-down box, find and select “Crimes Against Revenue.” Click “Create Project.” Your application will now be ready to complete.

#### Completing the Application

**Applicants are encouraged to complete the GMS application as well as the registration and/or pre-qualification on the Grants Gateway early, if applicable, to avoid any concerns with these automated systems.**

Each application will consist of the following components that must be completed using GMS:

- Participant name(s);
- Contact information for all participating agencies per application;
- Program specific questions;
- Project budget;
- Program work plan; and
- Any file attachments specified in this RFP as needing to be submitted in GMS.

When all of the above requirements and GMS application components are completed, click the “**Submit**” button. GMS will review the application for completeness. If any fields

are missing, a report will display what remains to be completed. Once all fields are complete and you submit successfully, GMS will display a screen that says “*Your application has been submitted.*”

## **X. PROPOSAL CHECKLIST**

- Not-for-Profit Applicants ONLY: Complete Grants Gateway Prequalification Requirements – See Appendix: *Grants Gateway Prequalification Requirement*
- All Applicants: Complete all DCJS Grants Management System (GMS) Registration Requirements – See Appendix – *DCJS Grants Management System (GMS) Instructions and Helpful Hints.*
- Complete all necessary contractual requirements as described in Section: *Administration of Contracts.*
- Answer Program Narrative Questions in *QUESTIONS* TAB in GMS and also attach the answers on a Word Document to GMS in Ariel, 11 point font, 1.5 line spacing.
- Complete *BUDGET* TAB on GMS by entering the line-item Operating Budget. Provide justifications as instructed.
- Attach letter(s) of support, narrative proposal, and/or Memorandum of Understanding as applicable.

## Appendix

### Grants Gateway Prequalification Requirement – Not for Profit Applicants Only

#### **Grants Gateway Pre-Qualification**

Not-for-profit applicants **must** be pre-qualified through the New York State Grants Gateway prior to the application submission deadline in order to be eligible for awards under this funding. **Applicants are strongly encouraged to begin this process as soon as possible.**

Pursuant to the New York State Division of Budget Bulletin H-1032 dated June 7, 2013, New York State has instituted key reform initiatives to the grant contract process that require not-for-profits to register in the Grants Gateway and complete the Vendor Prequalification process in order for proposals to be evaluated. Information on these initiatives can be found on the [Grants Reform Website](http://www.grantsreform.ny.gov/) at <http://www.grantsreform.ny.gov/>.

Specific questions about the prequalification process should be referred to your agency representative or to the Grants Reform Team at [grantsreform@budget.ny.gov](mailto:grantsreform@budget.ny.gov).

Once your Prequalification application has been approved, you will receive a Gateway notification that you are now prequalified to do business with New York State.

**Vendors are strongly encouraged to begin the process as soon as possible in order to participate in this opportunity.**

## Appendix

### DCJS GRANTS MANAGEMENT SYSTEM (GMS) INSTRUCTIONS AND HELPFUL HINTS

*Dated March 2015*

#### **GMS Helpful Hints: Also read Application for additional specific GMS directions.**

First time GMS users should download the GMS User Manual located at <http://www.criminaljustice.ny.gov/ofpa/gms.htm>. Persons familiar with GMS can use the following simplified guidelines:

**Getting Started:** Sign on to GMS. Complete the text screens and press save.

Click "Project" to go to project grid. Click the "New" button at the top of the project grid. This will take you to a screen that says "Select a Program Office" in a drop-down box format. Find and highlight "Name of funding program," then click "Create Project."

This begins your application. You may work on the application, save and return to it at a later time, except as noted below. Note that GMS will time out after 30 minutes of inactivity. That means that you should save your work frequently. Each save re-sets the timer.

In the newly-created project complete the following modules which are listed across the top of the screen:

**General** - Complete the text screens and press save.

**Participants/Contacts** - Complete the text screens and press save.

Click on "Add Participant" and in the search prompt that appears type in your agency name. This should take you to a list, find your agency, and click in the blue section of your agency name. This will prompt a drop down list that defaults to "Grantee." Click "Add." If there will be a separate Implementing Agency, repeat the process, choosing "Implementing Agency" as the Participant Type. In the event your agency is not listed, click the "New" button to add your agency to our database. Please complete all required information on the screen, including the Employer Identification Number (EIN) before you SAVE the entry. GMS will only allow one attempt then locks the entry to edits. Should you still need additional information added to the Participant record, please call GMS Help at (518) 457-9787.

Scroll to the bottom of the screen to add contact information. Click on "Add Contact" and in the search prompt that appears type in the last name of the person to be added. This should take you to a list. Find the person to be added and click in the blue section of the name. This will prompt a drop down list that defaults to "Primary." Ensure you do this until you have added a minimum of three contacts: Primary, Signatory and Fiscal. In the event that the contact you are attempting to add does not appear in a search, click the "New Contact" button to add the contact to our database.

Note: If the signatory you try to add is not eSignature registered, you will get an error message and will not be allowed to add that person at that time. You will NOT be able to submit the application without a signatory attached.

**Budget** - See Application for additional specific instructions.

**Work plan** – See Application for additional specific instructions regarding the work plan for this RFP.  
**General Information:** In the GMS work plan module, enter the Project Goal, Objectives, Tasks, and Performance Measures provided in the Standard Work Plan within this solicitation, unless instructed to

enter “to be determined.”

- Fill in the “Project Goal” text box and click “Save.”
- Click “Create New Objective” and fill in the text box and click “Save.”
- Click “Add Task to this Objective” and fill in the text box and click “Save.”
- Click “Add Performance Measure to this Task” and fill in the text box and click “Save.”

**Questions (where applicable and when the solicitation includes questions) -**

Answer all required program narrative and budget information questions.

**Hint: Answers should be developed in Word. DCJS-GMS will time out after 30 minutes and unsaved material will be lost. Cutting and pasting from a Word document will prevent the loss of any work.**

**Attachments -**

Click on “Attachment,” and upload the required attachments for this RFP. Note: Follow the instructions in the GMS User’s Manual for Attachments; also, see screen instructions for accepted file types and advice on file names.

Remember: Failure to submit required documents will be considered the same as failure to meet the deadline for application submission. This may result in a non-award due to the application being untimely.

When all requirements are completed, click the “Submit” button. GMS will review the application for completeness. If any fields are missing, a report will display what remains to be completed. Once all fields are complete and the application is successfully submitted, GMS will display a screen that says “Your application has been submitted.” In addition, GMS will send an email notification to the Signatory official listed on the application to make him or her aware that an application has been submitted on your jurisdiction’s or organization’s behalf.

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## Appendix

**BUDGET DETAIL WORKSHEET AND BUDGET NARRATIVE GUIDE** - This document can be used as a guide when providing detailed budget information in GMS. Use if applicable to the solicitation.

BUDGET CATEGORY	AMOUNT
A. Personal Services	\$
B. Fringe Benefit	\$
C. Consultant Services	\$
D. Equipment	NA
E. Supplies	\$
F. Travel and Sustenance	\$
G. Rental of Facilities	\$
H. Alterations and Renovations	NA
I. All Other Expenses	\$
<b>Total Operating Budget</b>	

### A. Personal Services

List each position by title and name of employee, if available. Show the annual rate, the percentage of time to be devoted to the project (percent of the FTE) and the cost.

Name	Position	Salary	Computation (basis, % of time)	Cost
------	----------	--------	--------------------------------	------

**Narrative:** Describe responsibilities and duties of each position in implementing and operating the grant program.

### B. Fringe Benefits

Should be based on actual known costs or approved negotiated rate of the agency. Fringe benefits are for the personnel listed in budget category A, and only for that percentage of time (% FTE) of each position charged to the project.

Approved Rate or Description of Actual Costs	Computation (Salary x Rate)	Cost
--	-----------------------------	------

**Narrative:** Describe computation of fringe benefits to be charged to the project.

### C. Consultant Services

For each consultant, enter the name, service to be provided, hourly or daily fee, and estimated time on the project. Upload the signed consultant agreement as an Attachment in GMS.

Name of Consultant	Service Provided	Computation	Cost
--------------------	------------------	-------------	------

**Narrative:** Explain how each consultant is necessary to the success of the project and discuss the procurement method to be used. Using the format of “F - Travel” category, list all expenses to be paid from the grant to the individual consultants in addition to their fees (e.g., travel, meals, lodging). This includes travel expenses for anyone who is not an employee of the applicant such as participants, volunteers, community partners.

**Consultant costs are limited to \$650 per 8 hour day** (excluding travel, meals, and lodging) unless justification is provided and approved by DCJS. State or local procurement guidelines should be followed. See Appendix A-1 on the DCJS website for State requirements at [www.criminaljustice.ny.gov](http://www.criminaljustice.ny.gov).

### D. Equipment

List non-expendable items that are purchased. List expendable equipment under the “Supplies” category. Rented or leased equipment should be listed in this category.

Item	quantity	cost per item	total cost
------	----------	---------------	------------

**Narrative:** Explain how the equipment is necessary for the success of the project, and describe the procurement method to be used.

### E. Supplies

List supplies by type (office supplies, postage, training materials, copying paper, and expendable equipment, such as books or hand-held tape recorders) and show the basis of computation.

Item	quantity	cost per item	total cost
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**Narrative:** Discuss the supplies needed for the success of the project and indicate who will be using expendable materials.

### F. Travel and Sustenance

Itemize project related travel expenses required of staff by purpose (training, field work, meetings). Prior to any out-of-state travel, a written request for approval to use grant funds must be submitted to DCJS for written approval.

Show all computations (# people X cost of travel, per diem cost of lodging X number of travelers X number of overnights, per diem meals x number of travelers). Identify location, if known.

Travel Purpose	Computation	Cost
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**Narrative:** Describe location of travel, purpose of travel, mode of transportation and cost. Also indicate who is traveling and how this travel is necessary for the success of the project. Meals and lodging must be itemized and must not exceed published state per diem rates.

**G. Rental of Facilities**

Provide square footage of **new** space rented specifically for the project and the rental cost per square foot. Provide a monthly rental cost multiplied by the number of months that rent is required within the program period. Units of local government may not charge rent to the grant for existing agency office space.

**Monthly rent x 12 months**

**H. Alterations and Renovations -- NOT APPLICABLE**

**I. All Other Costs**

List line items, such as reproduction and telephone, by category and the basis for computation.

Description	Computation	Cost
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**Administration/Indirect Costs**

Combined funding for administrative and/or indirect costs is capped at a rate of 15 percent. Indirect costs are not an allowable expense for governmental agencies.

Description	Computation	Cost
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ATTACHMENT 1

**ALLOWABLE REVENUE SOURCES FOR CRIMES AGAINST REVENUE**

<b>Tax Cases</b>	<b>Non-Tax Cases</b>	<b>Other Case Types</b>
Corporate/Franchise	Medicaid Fraud	Asset Forfeiture*
Income	Prevailing Wage	STAR Tax Program
Tax Preparer Fraud	Unemployment Insurance Fraud	Tax Law Fines
Untaxed Cigarette Sales	Welfare Fraud	
Untaxed Liquor	Workers Compensation	
Untaxed Petroleum		
Withholding		

\* Only applies to tax cases.

**CASE NOTES:**

- Sales tax cases include MV-50 cases.
- Tax preparer fraud is typically defined as a preparer assisting/aiding in filing false tax returns with the Department of Taxation and Finance (DTF). The preparer may or may not be filing the fraudulent return with the knowledge and/or participation of their client(s). These cases are subject to a \$5,000 tax penalty per filed return.
- Only Tax Law fines are eligible for CARP credit. No credit is given for criminal fines.
- Often the recommendation to prosecutors addressing sales and withholding tax cases is that the defendant be charged under the Penal Law larceny statutes, which is permitted by Tax Law.

**INFORMATION ON REVENUES CREDITED:**

Revenue reports only reflect revenues collected (not cases still unresolved or currently in process). All revenue must be received and verified by the NYS Department of Taxation and Finance.

It is the grantee’s responsibility to ensure revenue reports are correct and reflect local activities. The purpose of supporting the Crimes Against Revenue Program is to generate funds to be returned to the State for reinvestment. Collected revenues may be returned to the local municipality or may be split between the State and local government. Localities with questions regarding the amount of revenue credited may not be aware of the proportion deposited with their municipality. Grantees may contact the DTF to verify credited revenue and ensure all fines are accounted for. Funds and fines at the local level need to be tracked through local municipal offices.



**ATTACHMENT 2**

**2011-2014 CRIMES AGAINST REVENUE (CARP)  
RETURN ON INVESTMENT (ROI) AVERAGE SUMMARIZATION**

Prosecutor	2011 ROI	2012 ROI	2013 ROI	2014 ROI	ROI Average (Highest 3 of 4 Years)
Richmond	551%	370%	243%	157%	388%
Erie	298%	201%	138%	143%	214%
Bronx	80%	168%	301%	136%	202%
Oneida	5%	316%	174%	78%	189%
Schenectady	103%	285%	121%	72%	169%
Albany	83%	185%	129%	181%	165%
Queens	190%	134%	134%	103%	152%
Suffolk	50%	133%	159%	151%	148%
Kings	78%	194%	161%	69%	144%
Warren	114%	195%	80%	69%	130%
Westchester	187%	111%	73%	57%	124%
New York	167%	124%	79%	58%	123%
Ulster	15%	269%	24%	66%	119%
Rockland	88%	114%	107%	74%	103%
Monroe	85%	86%	120%	37%	97%
Nassau	158%	54%	17%	25%	79%
Onondaga	101%	64%	16%	68%	78%
Clinton	64%	32%	30%	37%	44%
Niagara	40%	35%	44%	28%	39%
Broome	7%	8%	80%	16%	35%
Tompkins	0%	0%	0%	92%	31%
St. Lawrence	8%	10%	12%	33%	19%
NYC SNP*	0%	0%	0%	0%	0%

**\*Denotes the New York City Office of the Special Narcotics Prosecutor**

Note: The demonstrated historical ROI average eligibility provision does not apply to agencies that refer CARP cases to a county district attorney’s office for prosecution or for counties that did not receive continuous NYS CARP funding in State Fiscal Years 2011-2014.

The eligible prosecutorial agencies exempt from the demonstrated historical ROI average eligibility provision include: the New York City Office of the Special Narcotics Prosecutor and the District Attorney’s Offices in the following counties: Cayuga, Chautauqua, Chemung, Cortland, Fulton, Madison, Montgomery, Ontario, Orange, Steuben, and Washington.



**ATTACHMENT 3**

**2014 New York State Population by County**  
**Source- United States Census Bureau**  
**Estimates as of July 1, 2014**

<b>NYS County</b>	<b>Resident Population</b>	<b>NYS County</b>	<b>Resident Population</b>
Kings	2,621,793	Chemung	87,770
Queens	2,321,580	Clinton	81,632
New York	1,636,268	Cayuga	78,823
Suffolk	1,502,968	Cattaraugus	78,600
Bronx	1,438,159	Sullivan	75,943
Nassau	1,358,627	Madison	72,369
Westchester	972,634	Warren	64,973
Erie	922,835	Livingston	64,586
Monroe	749,857	Herkimer	63,744
Richmond	473,279	Washington	62,372
Onondaga	468,196	Columbia	62,122
Orange	376,099	Otsego	61,128
Rockland	323,866	Genesee	59,162
Albany	308,171	Fulton	54,105
Dutchess	296,579	Franklin	51,262
Oneida	232,871	Tioga	49,870
Saratoga	224,921	Montgomery	49,779
Niagara	213,525	Chenango	49,426
Broome	197,349	Cortland	49,024
Ulster	180,445	Greene	47,967
Rensselaer	159,774	Allegany	47,736
Schenectady	155,735	Delaware	46,581
Chautauqua	132,053	Orleans	41,984
Oswego	120,913	Wyoming	41,188

Jefferson	119,103	Essex	38,679
St. Lawrence	111,400	Seneca	34,884
Ontario	109,707	Schoharie	31,566
Tompkins	104,691	Lewis	27,220
Putnam	99,487	Yates	25,208
Steuben	98,394	Schuyler	18,479
Wayne	92,051	Hamilton	4,715





**ATTACHMENT 4**

**Crimes Against Revenue Standard Work Plan**

**Goal:** To combat financial crimes that wrongfully deprive New York State of tax fees and revenues, and to generate revenue owed to the State through the effective investigation, prosecution, and deterrence of crimes adversely affecting government revenues.

**Objective #1** – Develop an effective enforcement strategy in collaboration with the State Department of Taxation and Finance (DTF) and other government agencies as appropriate, in order to detect, investigate, prosecute, and deter revenue crimes.

**Task #1** – Develop a strategic plan of action to combat revenue crimes.

**Performance Measures:**

1. Provide the Division of Criminal Justice Services (DCJS) and DTF a detailed strategic plan of action. Plan should include but be not limited to, scope of revenue crimes to be focused on, how referrals will be reviewed and managed, and criteria utilized to evaluate and determine whether an investigation and/or prosecution should be pursued.

**Objective #2** – Implement the strategic plan of action in conjunction with DTF and/or other government agencies to effectively investigate, prosecute, and deter revenue crimes that adversely affect government revenues.

**Task #1** – Review referrals from DTF and/or any government agency to determine if an investigation is warranted.

**Performance Measures:**

1. Provide the total number of referrals received.
2. Provide the number of investigations opened.
3. Provide a brief narrative delineating the reasons for declining to investigate a referral.

**Task #2** – Conduct appropriate self-generated investigations.

**Performance Measures:**

1. Provide the total number of cases opened.
2. Provide the total number of cases recommended for prosecution.
3. Provide a brief narrative detailing the nature and scope of the investigations conducted in this quarter.

**Task #3** – Conduct effective prosecution of revenue crimes in collaboration with DTF.

**Performance Measures:**

1. Provide the total number of cases prosecuted.
2. Provide the number of cases dismissed or disposed of without prosecution.
3. Provide the total number of convictions and sentences.
4. Provide a brief narrative detailing the collaboration between prosecutors and the DTF on significant revenue crime cases.

**Objective #3** – Recover ordered restitution in revenue crime prosecution and/or civil litigation.

**Task #1** – Effectively enforce collection of restitution ordered.

**Performance Measures:**

1. Provide the total amount of restitution ordered from cases disposed within the quarter.
2. Provide the total amount of restitution paid upfront within the quarter.

3. Provide the total amount of restitution recovered (not including upfront payments) within the quarter.
4. Provide the amount of restitution recovered within the quarter credited as CARP revenue.
5. Provide a brief narrative outlining prosecutorial efforts to pursue restitution not being paid according to the terms and conditions of the court order.

**Objective #4 – Summarize** the effectiveness of the CARP initiatives.

**Task #1** – Provide DCJS a quarterly report detailing the effectiveness of the CARP efforts.

**Performance Measures:**

1. Complete and attach the CARP Quarterly Metric Reporting Summary to the DCJS GMS within 30 days of the end of each quarter.

**Objective #5 – Enhance** CARP investigative and prosecutorial efforts of the District Attorney's Office through training and/or meetings.

**Task #1** – Attend educational trainings and/or meetings, including but not limited to mandated DCJS and DTF trainings and the Crimes Against Revenue Annual Meeting.

**Performance Measures:**

1. Provide the title, date(s), and location (s) of any CARP training attended.  
Note: All out-of-state training funded by DCJS requires prior approval.
2. Provide the name and title of attendees.
3. Provide a brief narrative summarizing the trainings attended.
4. Attend the CARP annual meeting.

**Objective #6 – To implement** the provisions of New York State Executive Law Article 15-A and 5 NYCRR Parts 142-144 Minority and Women-Owned Business Enterprises Regulations (MWBE) by providing meaningful participation by NYS Certified MWBEs, as defined as subcontractors or suppliers. These requirements include equal employment opportunities for minority group members and women.

**Task #1** – Utilize good faith efforts, pursuant to 5 NYCRR §142.8 of the New York State Executive Law Article 15-A, to meet the maximum feasible portion of the organization's established MWBE goals. Submission of various DCJS MWBE forms are required.

**Performance Measures:**

1. Identify if you are on target to meet the established Minority and Women Business Enterprise spending goals by the end of the contract period. NOTE: This performance measure requires a yes or no response, at a minimum.



ATTACHMENT 5

**Memorandum of Understanding Between the  
New York State Department of Taxation and Finance and the  
County District Attorney's Office**

This agreement ("MOU") by and between the **New York State Department of Taxation and Finance** ("DTF") and the \_\_\_\_\_ **County District Attorney's Office** (the "DA's Office") is to be effective as of the date signed by both parties.

**WHEREAS**, the State of New York ("State") and DTF share with the District Attorney's Office a strong interest in robust enforcement of the tax laws, effective deterrence so as to increase voluntary compliance with those laws, and the recovery of revenues properly due the State and other units of government; and

**WHEREAS**, the State has, through its Division of Criminal Justice Services ("DCJS"), offered a contract and grant award to the DA's Office (the "grant") under the Crimes Against Revenue Program ("CARP") for the period from on or about January 1, 2016 to December 31, 2016; and

**WHEREAS**, the DA's Office has sought to accept that offer and has applied for the grant through the DCJS Grants Management System, and it is a condition of the grant, as set forth in the contract, that the DA's Office enter into this MOU with DTF;

Now, **THEREFORE**, DTF and the DA's Office hereby agree as follows:

I. Purpose and principles

This agreement is intended to set forth roles and responsibilities, as between the parties, with respect to the investigation and prosecution of tax crimes and other fraud that can adversely affect government revenues. The prosecutorial function is the responsibility of the DA's Office, as dictated by the Constitution and laws of this State. The parties to this MOU recognize and acknowledge that the District Attorney's responsibility and discretion to prosecute crimes in \_\_\_\_\_ County, as derived from the Constitution and laws of this State, remain unaffected by any provision in this MOU, and that DTF cannot require the DA's Office to exercise its prosecutorial discretion in any particular way. However, the DA's Office, by accepting the grant and entering into this MOU, agrees to abide by the terms thereof, and acknowledges and agrees that non-compliance with those terms may result in diminution or denial of grant funds to be provided.

## II. Definitions of terms

- A. "Referral" shall mean a request by the Commissioner of DTF, or by an authorized designee on behalf of the Commissioner, that in a particular matter, the DA's Office institute an action or proceeding relating to allegations of violations of the tax laws or tax obligations.
- B. "Prosecutor's Request" shall mean a written request by a prosecutor in the DA's Office that DTF make a Referral to the DA's Office in a particular matter.
- C. "Tax crime" shall mean any crime defined in the Tax Law, and also any crime arising from violation of obligations under the Tax Law.

## III. Liaison

Each party will designate a member of its legal staff to serve as the primary liaison with the other party, and will notify the other party as to any changes in its designated liaison.

## IV. Prosecutors' requests

- A. The DA's Office shall direct each Prosecutor's Request to the DTF liaison, with a copy to the relevant district office of the Criminal Investigations Division of DTF.
- B. A Prosecutor's Request should include reasons to believe that it would be appropriate for the DA's Office to investigate or prosecute one or more tax crimes, and a representation that such information will in fact be used to investigate at least one potential tax crime for possible prosecution.
- C. Before issuing a grand jury subpoena to DTF, the DA's Office will, unless impracticable, first try to obtain the desired records by Prosecutor's Request, and will allow a reasonable amount of time for DTF to act upon that Prosecutor's Request.
- D. DTF shall make good faith efforts – upon the receipt of sufficient information to reach a determination – to answer a Prosecutor's Request (by making a Referral or a denial of such request) with reasonable promptness.

## V. Judicial process

- A. When the DA's Office serves a grand jury subpoena for tax information from DTF, the DA's Office shall include therewith a certification that the subpoena may lawfully require production of the information sought. For example, a subpoena seeking a personal income tax return or portion thereof should include or be accompanied by a certification that in accordance with Tax Law §697(e)(2), the grand jury investigation in question is one under the provisions of article 22 of the Tax Law, and the materials sought are directly involved in and pertinent to such investigation.

- B. Grand jury subpoenas for tax information from DTF should have return dates far enough in the future so that production of responsive materials will not be unduly burdensome. Unless extraordinary circumstances require otherwise, return dates should allow at least two weeks for production in a routine case and correspondingly longer if the matter is more extensive or complicated.
- C. When the DA's Office intends that a DTF employee actually appear in person to testify in response to a grand jury subpoena, the DA's Office, when serving the subpoena, shall provide separate written notice of that requirement.

## VI. Referrals

- A. When DTF intends to refer a matter for investigation or prosecution by the DA's Office, then when feasible and appropriate, DTF will, before making an arrest in that matter:
  - 1. Make a Referral of that matter to the DA's Office at least two weeks prior to arrest; provide relevant tax returns to the DA's Office; and make DTF staff available to meet with the DA's Office to provide further information and assistance. In determining the appropriateness and timing of prior Referral, DTF may consider the simplicity of a matter, any urgency, the preferences of the DA's Office, and other factors. In more complex matters, DTF will seek to provide Referrals further in advance. In some matters, such as "sweeps" of vendors selling goods subject to sales tax who do not have a certificate of authority, and routine excise tax enforcement (including arrests resulting from retail inspections, vehicle stops and street encounters), there is no presumption that there will be a Referral prior to arrest.
  - 2. Consult with the DA's Office about how the arrests will be made, including which agency, or agencies jointly, should be responsible for making them. The parties recognize that circumstances can vary from case to case, and the availability of resources can vary from time to time, so there is no general presumption that arrests should be made by any one agency to the exclusion of others. In cases in which DTF ultimately determines that it will make an arrest, it will try to provide advance notice of such arrest to the DA's Office to the extent feasible and appropriate under the circumstances of the case.
  - 3. In good faith consider any general preferences that have been expressed by the DA's office as to procedures for Referrals and arrests, and any concerns expressed by the DA's Office in the particular matter, including concerns as to factual or legal issues and concerns as to time limits under the Criminal Procedure Law.
- B. The DA's Office will timely communicate any decision to decline prosecution of any case referred by DTF, and upon request by DTF will provide the rationale of such decision so that DTF may explore alternative methods of enforcement. The DA's Office shall typically inform DTF within three months after a Referral, or earlier, as to whether or not it intends to proceed with the Referral. Proceeding with the Referral means further investigating the facts by if necessary and prosecuting the case if appropriate.

## VII. Assistance

- A. The DA's Office may, either before or after charges are filed in a particular tax matter, make requests for DTF assistance in that matter (including the designation of a DTF lawyer as a Special Assistant District Attorney) to the DTF liaison or to the relevant district office of the Criminal Investigations Division of DTF.
- B. When assistance is requested, DTF will try to make a prompt response as to whether it will provide the requested assistance.

## VIII. Dispositions

In tax cases, DTF represents the victim of the crime and should receive the same consideration as other crime victims. Prior to resolving a tax case, the DA's Office shall confer with DTF and give DTF notice of any proposed resolution. This will help ensure that appropriate restitution is ordered, collected, and directed to the victim, and that there is appropriate consideration of global settlement (that is, of both the defendant's criminal and civil tax liabilities) and whether there should be additional settlement terms to insure future tax compliance. In addition, DTF shall be considered a "victim" as that term is defined in CPL section 380.50(2). The DA's Office recognizes that only DTF can settle the defendant's civil tax liability, and any disposition that purports to resolve the defendant's total tax liability requires the consent of DTF.

Unless there is a global settlement, the DA's Office will place language on the record and in any plea agreement specifically stating that the plea and sentence does not resolve the defendant's total tax liability and DTF may pursue other remedies including, in the case of Sales Tax matters, the suspension and/or revocation any Certificate of Authority.

In tax cases, the District Attorney's offices will endeavor to obtain a plea to a Tax Crime.

## IX. Coordination

- A. Regular and open communication between the DA's Office and DTF is an essential component of this agreement. Signatories must honor reasonable requests to confer.
- B. To maximize a collaborative working relationship between DTF and the DA's Office, the parties will meet monthly or as otherwise agreed to discuss matters of mutual interest including cases referred by DTF to the DA's Office.
- C. Provide quarterly revenue collection documentation on eligible non-tax cases to DTF.

## X. CARP

- A. The DA's Office will comply with all the conditions of the grant, including the work plan.
- B. The District Attorneys will assist DTF to develop and implement an effective enforcement strategy in order to detect, prosecute and deter revenue crimes.

- C. The District Attorneys will undertake appropriate investigations of allegations at the request of DTF.
- D. The District Attorneys will maintain effective coordination and cooperation with DTF in the investigations and prosecution of revenue crimes.
- E. The DA's Office will regularly communicate to DTF as to its efforts to investigate and prosecute tax crimes, and information as requested, to help DTF assess compliance with this MOU and the performance of the DA's Office under the grant.
- F. Performance under the grant will be measured by an assessment of a variety of factors reflecting efforts to investigate and prosecute revenue crimes during the grant period. The recovery of monetary restitution, while an important consideration, is only one factor to be considered.

XI. Public information

- A. The parties recognize the importance of deterring tax crimes, and other frauds against the government, through successful, appropriate and well-publicized prosecutions.
- B. Either party may issue news releases in any matter. The parties recognize that it is ordinarily the best practice for the parties to confer and cooperate as to whether releases should be issued, and by whom, or whether to join in a single release.

XII. Amendment

This MOU may be amended only in writing and by the agreement of both parties hereto. This MOU supersedes any prior MOU between the parties on the same subjects. The MOU shall continue in effect, as amended from time to time, until and unless a party hereto gives the other party written notice that the MOU shall be terminated on a specified date at least thirty days after the date of such notice.

\_\_\_\_\_ District Attorney

\_\_\_\_\_ County

Dated: \_\_\_\_\_, 201

\_\_\_\_\_  
 Jerry Boone  
 Commissioner  
 Department of Taxation and Finance





ATTACHMENT 6

CRIMES AGAINST REVENUE CERTIFICATION

By signing the certification at the bottom of this document, the grantee agrees that CARP funds will be used to supplement<sup>1</sup>, and not supplant, existing funds and services, and that all personnel supported by this contract will work on CARP activities for the percentage of time that is commensurate with the portion of their salary that is paid by this grant.

Please answer the following questions:

- Checkmarks and questions regarding supported positions, including sub-questions a) through d) about hiring and rehiring.

"I certify that all funds received under this contract will not be used to supplant state, local or federal funds, but will be used to increase the amounts of such funds that would, in the absence of state funds, be made available for CARP activities. Furthermore, daily time records will be maintained for each individual paid under this contract, documenting the percentage of their time devoted to CARP activities."

Signature

1 What is Supplanting?

General Definition. For a unit of local government to reduce local or federal funds for an activity specifically because state funds are available (or expected to be available) to fund that same activity.

As a practical matter, the non-supplanting requirement means that all positions supported under this grant that were not paid for under the previous CARP contract must either be new hires (on or after the official contract start date); rehires of people who have already been laid off prior to the effective date of this contract; or rehires of people who are (at the start date of the contract) currently scheduled to be laid off on a future date as a result of state, local, or federal budget cuts.



ATTACHMENT 7

**2013-2015 CARP METRIC SUMMARY WORKSHEET**

2013-2015 CARP METRIC SUMMARY WORKSHEET					
		2013 Total	2014 Total	2015 YTD	TOTAL
Outside Referrals	DTF				
	DSS				
	DOL				
	NYSIF				
	<b>TOTAL</b>				
Investigations Opened	DTF				
	DSS				
	DOL				
	NYSIF				
	<b>TOTAL</b>				
Cases Opened	DTF				
	DSS				
	DOL				
	NYSIF				
	<b>TOTAL</b>				
Recommended for Prosecution	DTF				
	DSS				
	DOL				
	NYSIF				
	<b>TOTAL</b>				
Cases Prosecuted	DTF				
	DSS				
	DOL				
	NYSIF				
	<b>TOTAL</b>				
Dismissed or Disposed w/out Conviction	DTF				
	DSS				
	DOL				
	NYSIF				
	<b>TOTAL</b>				

Sentences	COND. DISCHARGE				
	PROBATION				
	INCARCERATION				
	FINE				
	RESTITUTION ONLY				
Amount of Restitution Ordered	DTF				
	DSS				
	DOL				
	NYSIF				
	<b>TOTAL</b>				
Total Amount Recovered	DTF				
	DSS				
	DOL				
	NYSIF				
	<b>TOTAL</b>				
Total Amount CARP Revenue	DTF				
	DSS				
	DOL				
	NYSIF				
	<b>TOTAL</b>				
Total Amount Projected CARP Savings	DTF				
	DSS				
	DOL				
	NYSIF				
	<b>TOTAL</b>				
<b>Restitution Unaccounted for Above</b>					
DTF - Department of Taxation and Finance					
DSS - Department of Social Services					
DOL - Department of Labor					
NYSIF - New York State Insurance Fund					

Note: The 2013-2015 CARP Program Metric Summary Worksheet is available as a fillable Excel document at the following web address: <http://www.qa:84/ofpa/ofpa/index.htm>.

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*End of Application*