



FEMA

**Grant Programs Directorate Information Bulletin
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MEMORANDUM FOR: All State Administrative Agency Heads
All State Administrative Agency Points of Contact
All State Emergency Management Agency Directors
All State Homeland Security Directors
All Tribal Nation Leaders
All Tribal Nation Points of Contact
All Urban Area Security Initiative Points of Contact

FROM: Pamela S. Williams *P.S. Williams*
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Grant Programs Directorate

SUBJECT: Fiscal Year 2023 Change in IRS Form 990 Verification

Today, the Federal Emergency Management Agency (FEMA), a component of the U.S. Department of Homeland Security (DHS), announced a change regarding the collection of the IRS Form 990 (990) needed to complete the application process for the Fiscal Year (FY) 2023 Shelter and Services Program (SSP).

Per the amended FY2023 Notice of Funding Opportunity released August 23, 2023, SSP subrecipients' non-profit status needed verification by FEMA. This required recipients to collect the 990s of subrecipients claiming non-profit status. The NOFO required recipients to consolidate subrecipients' 990s into one PDF file with the file name "SSP_IRS_990_Form" and upload it to the FEMA Grants Outcomes (FEMA GO) platform.

Recipients from FY2023 tranche one and onward, will no longer need to submit subrecipients' 990s to FEMA GO. Moving forward, the FY2023 NOFO requires recipients to collect and keep 990s from subrecipients claiming non-profit status, but recipients will not need to submit the 990s to FEMA. Recipients must keep subrecipients' 990s within their records for auditing purposes. This guidance applies retroactively for all FY2023 SSP recipients.

The intent of this change is to help expedite the funding release process to recipients. This change remains consistent with 2 C.F.R. 200 requirements and alleviates the time and effort recipients previously spent gathering and submitting subrecipients' 990s in a consolidated PDF file within FEMA GO.

For additional questions related to the SSP NOFO and application guidance and requirements, please direct your questions to fema-ssp@fema.dhs.gov. Please contact ask-gmd@fema.dhs.gov for questions related to financial matters and budgetary technical assistance. Please contact the FEMA GO Helpdesk at femago@fema.dhs.gov or (877) 585-3242, Monday through Friday, 9 a.m.–6 p.m. ET for technical assistance with the FEMA GO system.