

Department of the Treasury  
Information Collection Request – Supporting Statement

CARES Act Coronavirus Relief Fund  
OMB No. 1505-0264

**A. Justification**

1. Circumstances necessitating the collection of information

*Justification for Emergency Processing:*

On March 27, 2020, the President signed the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Pub. L. No. 116-136. Section 601(a)(1) of the Social Security Act, as added by section 5001 of the CARES Act provides \$150 billion for the Department of the Treasury (Treasury) to make payments to States (defined to include the District of Columbia, Puerto Rico, U.S. Virgin Islands, Guam, Northern Mariana Islands, and American Samoa), Tribal governments, and certain eligible local governments with more than 500,000 residents to assist with necessary expenditures incurred due to the Coronavirus Disease 2019 (COVID-19) pandemic. The CARES Act allocates \$8 billion for making payment to Tribal governments.

Section 601(d) of the Social Security Act, as amended by the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, requires recipients, including Tribal governments to use the funds received to cover only those costs that (1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (2) were not accounted for in the budget most recently approved as of March 27, 2020, for the State or government; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2021.

Section 601(b)(1) of the Social Security Act provides that not later than 30 days after March 27, 2020, the Secretary shall pay each State and Tribal government, and eligible local government. The Secretary has not been permitted to make payments to Tribal governments that are Alaska Native Corporations (ANCs) while litigation regarding their eligibility for payment was pending. This litigation was resolved by the Supreme Court's ruling on June 25, 2021, in *Yellen v. Confederated Tribes of the Chehalis Reservation* that ANCs are included as Tribal governments under section 601 of the Social Security Act.

Due to the need to make payments expeditiously to ANCs, Treasury requests emergency processing for the Recipient Payment Information Form.

2. Use of the data

The information reported will allow Treasury to ensure proper payments to ANCs.

3. Use of information technology

Treasury will manage the payment submission process with the use of existing and widely available technology such as e-mail.

4. Efforts to identify duplication

The information collection is conducted under a new statutory mandate. The information is not known to overlap with any other data collected under any other information collections at Treasury.

5. Impact on small entities

This collection of information will minimally affect small entities. However, Treasury will attempt to minimize burden on small entities to the greatest extent practicable.

6. Consequences of less frequent collection and obstacles to burden reduction

Treasury will collect only the information required to make any payments to ANCs. ANCs will submit a limited amount of information that should be readily available to the entity in the ordinary course of business. If the ANCs are unable to provide their completed Recipient Payment Information Form, Treasury would not be able to make payment to those governments.

7. Circumstances requiring special information collection

There are no special circumstances that require the collection to be conducted in a manner inconsistent with OMB guidelines.

8. Solicitation of comments on information collection and justification for expedited processing pursuant to 5 C.F.R. § 1320.13

This ICR is being submitted under emergency clearance procedures in order to comply with statutory deadlines. As such, advance public notice and comment is not possible.

9. Provision of payments to respondents

No payments or gifts are provided to respondents.

10. Assurance of confidentiality

Information collected will be kept confidential to the extent appropriate and consistent with the Freedom of Information Act and other applicable laws.

11. Justification of sensitive questions

No sensitive questions will be asked of eligible recipients.

12. Estimate of the hour burden of information collection.

The recipient payment form burden estimates are as follows:

<b>Reporting</b>	<b># Respondents</b>	<b># Responses Per Respondent</b>	<b>Total Responses</b>	<b>Hours per response</b>	<b>Total Burden in Hours</b>	<b>Cost to Respondent (\$48.80 per hour*)</b>
Recipient Payment Information Form	192	1	192	0.25 (15 minutes)	48	\$2,342.40

\* Bureau of Labor Statistics, U.S. Department of Labor, Occupational Outlook Handbook, Accountants and Auditors, on the Internet at <https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm> (visited March 28, 2020). Base wage of \$33.89/hour increased by 44% to account for fully-loaded employer cost of employee compensation (benefits, etc.) for a fully-loaded wage rate of \$48.80.

13. Estimated total annual cost burden to respondents

There are no annualized capital/startup costs for the eligible recipients to provide the information in the form or certification.

14. Estimated cost to the federal government.

As this is a new program being set up in response to emergency circumstances, Federal costs have not been estimated yet.

15. Reasons for change in burden

There is an increase in burden of 48 hours due to the need to collect payment information from ANCs.

16. Plans for tabulation, statistical analysis and publication

Treasury plans to publish the data for disbursements.

17. Display of the expiration date for OMB approval

Treasury plans to display the expiration date for OMB approval of the information collection on all instruments.

18. Exceptions to certification requirement

There are no exceptions to the certification statement.

Part B. Describe the use of statistical methods such as sampling or imputation.

This collection does not employ statistical methods.