



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

TO: Alex Goodenough, Office of Information and Regulatory Affairs

FROM: Ryan Law, Deputy Assistant Secretary
Office of Privacy, Transparency, and Records

SUBJECT: Justification for Emergency Processing: Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs and OMB Control Number 1545-2222

The Department of the Treasury and the Internal Revenue Service (IRS) are requesting approval of under emergency procedures in connection with Executive Order 14019 (March 17, 2021), commonly referred to as the Executive Order on Promoting Access to Voting.

As we continue in this unprecedented public health emergency, the Internal Revenue Service (IRS), Stakeholder Partnerships, Education and Communication (SPEC) is continuing to look for alternatives to provide our partners with the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) free return preparation program ways to provide services to their communities including virtual preparation options. SPEC also wants to provide information on community partners and their efforts to assist their clients with both virtual return preparation and voter registration assistance in accordance with Executive Order #14019. SPEC will be adding two additional questions on Form 13715, Volunteer Site Information Sheet, to capture this data.

We request emergency clearance for this information collection as soon as possible. As community partners begin preparations for the 2022 return preparation filing season, these data points will allow SPEC to identify virtual service systems used at volunteer sites and ensure they follow all requirements relating to safety and security. This will also allow SPEC to determine the level of volunteer sites community engagement in assisting with voter registration. We request immediate OMB review of this request.

Emergency approval of this collection is essential to the mission of the IRS. Community VITA/TCE partners are currently preparing for the upcoming filing season and this form is required as VITA/TCE site information must be included in SPEC's database. Use of the normal clearance procedures will create a delay that will be disruptive to filing season readiness operations, since the site information is crucial in preparing for a successful filing season.

The IRS plans to release Form 13715 on October 15, 2021, and thus requests emergency approval by that date. Given the inability to seek public comment during such a short timeframe, IRS respectfully requests a waiver from the requirement to publish notice in the Federal Register seeking public comment during the period of Office of Management and Budget review.