

**Justification of Non-Material Change**  
**Coronavirus State and Local Fiscal Recovery Funds Program**  
**Request for Extension Form**  
**1505-0271**

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Program, established by Sections 602 and 603 of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021 (ARPA), appropriates \$19.53 billion through states to tens of thousands of smaller local governments called “non-entitlement units of local government” (NEUs). The statute requires states to distribute funds to NEUs within 30 days of receiving payment from Treasury, and also directs Treasury to grant a 30-day extension if a state certifies an “excessive administrative burden” in writing before the end of the 30-day distribution period.

The Department of Treasury is submitting a request for non-material change to OMB Control Number 1505-0271 in order to streamline requests for extension of the 30-day deadline by providing a standardized form for states/territorial governments to use. This does not constitute a new collection of information since states/territories are already permitted by the statute to request this extension in writing. The new form merely provides a simple and consistent format for them to do so, which should reduce the burden on respondents for making this request.

Due to the administrative challenges involved in distributing the SLFRF funds, Treasury expects 55 state/territorial governments (all 50 states and the five territories) to submit a request. The estimated burden is one hour per response.