

**Justification for Non-substantive Change**  
**Coronavirus State and Local Fiscal Recovery Funds Program**  
**1505-0271**

The SLFRF program authorizes Treasury to make payments to States and Territories for distribution to their non-entitlement units of local government (NEUs) into two tranches. Treasury has begun disbursing the 2nd tranche payment of these NEUs funds to States and Territories. Treasury is not changing the data requested from States and Territories as they disburse 2nd tranche payments, but is including some updates to clarify the process for submitting this data to Treasury. As such, Treasury has updated the guidance, templates, and extension forms as outlined below:

- **Extension forms-** Updated references from first tranche to second tranche. Updated references of submission of distribution templates to be via email.
- **NEU-Non-UGLG Distribution Template User Guide-** Removed references to submission via Treasury's Portal and added language to submit templates via email. Note that Treasury has been receiving updates via email during the first tranche disbursement period due to challenges with the portal.
- **NEU and Non-UGLG Templates-** Replaced DUNS for UEI due to the replacement of this field effective early April.

These changes to the forms are not estimated to have any impact on the currently approved burden.