

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220



**TO:** [redacted], Administrator, Office of Information and Regulatory Affairs

**FROM:** Ryan Law, Deputy Assistant Secretary for  
Privacy, Transparency, and Records

**SUBJECT:** Justification for Emergency Processing: Free Online Tax Preparation Feedback  
Survey

The Department of the Treasury and the Internal Revenue Service (IRS) are requesting approval for OMB Control Number 1545-NEW, Form 15706, Free Online Tax Preparation Feedback Survey under emergency procedures in connection with provisions of section 70607 of Public Law 119-21, 139 Stat. 72 (July 4, 2025), commonly known as the One Big Beautiful Bill Act.

Section 70607 created a Task Force on the Replacement of Direct File that is directed to issue a report to Congress by October 2, 2025. One of the requirements of the task force is to collect taxpayer opinions and preferences regarding a taxpayer-funded, government-run service or a free service provided by the private sector. To meet this requirement, we will be inviting the public to participate in a brief, anonymous feedback survey. The survey will focus on obtaining taxpayer opinions and preferences about government and private sector free tax filing options.

The IRS needs to publish the Free Online Tax Preparation Feedback Survey to obtain taxpayer opinions and preferences regarding a taxpayer-funded, government-run service or a free service provided by the private sector on the Replacement of Direct File. Under this provision The Department of the Treasury, who has delegated the responsibility to the IRS, is required to obtain this feedback from taxpayers for the report that is due to Congress on Oct. 2, 2025. The feedback collected from taxpayers in this survey is a critical input to the Report and will shape the recommendations that are made to Congress.

Following normal Paperwork Reduction Act clearance procedures would not allow the IRS to meet the statutory requirement as intended. Therefore, due to the extraordinary circumstances and statutory deadlines for implementing section 70607, The Department of the Treasury and the IRS request emergency processing of this information collection request by September 12, 2025. Given the inability to seek public comment during such a short timeframe, the IRS also respectfully requests a waiver from the requirement to publish a notice in the Federal Register seeking public comment during the period of Office of Management and Budget review.