

**COMMITTEE ON WAYS AND MEANS
U.S. HOUSE OF REPRESENTATIVES
WASHINGTON, DC 20515**

February 18, 2021

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Commissioner Rettig,

As the 2021 filing season will be unique and challenging for taxpayers, we write to find out what the Internal Revenue Service (IRS) partners who provide free tax preparation services through Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs will offer as alternatives to in-person tax preparation services.

The COVID-19 pandemic has placed unprecedented health and economic stress on millions of Americans, exacerbating hardships for low-income Americans and traditionally underserved communities. As you know, VITA and TCE programs play an essential role in offering free tax assistance to qualified low- and moderate-income individuals, as well as the elderly. While many VITA and TCE sites are unable to operate at full capacity and others may remain closed due to the pandemic, it is urgent that the IRS provide proper support and resources to sites that will be open to serve taxpayers. Many sites struggled to navigate maintaining their service levels during the 2020 filing season due to the pandemic, and the IRS must ensure that these sites are best positioned to have a successful 2021 filing season.

We believe that accessible free tax preparation services are vital to providing communities with the assistance they need to claim refundable tax credits. For low-income families who depend on tax refunds to afford childcare and other day-to-day necessities, the Earned Income Tax Credit (EITC) and Child Tax Credit are vital anti-poverty tax credits, which lift millions out of poverty each year. Moreover, taxpayers eligible for Economic Impact Payments (EIPs) may need to file a 2020 tax return to claim a Recovery Rebate Credit (RRC) if they did not receive their EIP or received less than the full amount for which they are eligible. Further, there will be many first-time filers claiming the RRC that also qualify for EITC and other refundable credits.

We are heartened to learn that certain VITA and TCE sites with an emphasis on serving communities of color have worked to implement innovative solutions—including the secure drop-off of documents to allow for the safe and accurate filing of a tax return.

We understand that the availability of some of these innovative services are listed on the IRS website in the VITA/TCE site locator, but others that operate 100 percent virtually may not be listed.


In order to better understand how free tax preparation services will be delivered and publicized this filing season, we request answers to the following questions by February 25, 2021:

1. How many VITA and TCE sites will be open this filing season?
2. How will the IRS ensure that VITA and TCE sites with limited internet access are able to provide, and taxpayers who also have limited internet access are able to receive, safe tax preparation services?
3. How will the IRS encourage VITA and TCE sites to conduct special targeted outreach this season, especially for first-time filers that need to claim the RRC?
4. How will the IRS ensure first-time filers have the information they need to file and claim the RRC and refundable tax credits, including the EITC?
5. How will the IRS work with partners to ensure assistance is available for completion of 2019 returns for those taxpayers who did not file in 2020 due to the closure of sites offering preparation services?
6. How will the IRS work with partners to provide targeted assistance to taxpayers who used the non-filer portal in 2020 and may want to claim prior year refundable credits?

As always, we look forward to working collaboratively with the IRS during this tax filing season. Thank you for your prompt attention to this matter.

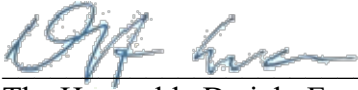
Sincerely,


The Honorable Bill Pascrell Jr., *Chairman*
Subcommittee on Oversight


The Honorable Danny K. Davis, *Chairman*
Subcommittee on Worker and Family Support


The Honorable Judy Chu

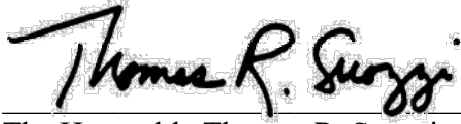

The Honorable Gwen Moore



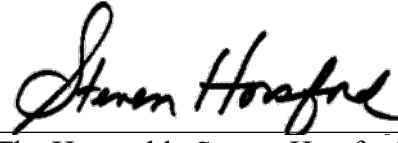
The Honorable Dwight Evans



The Honorable Bradley S. Schneider



The Honorable Thomas R. Suozzi



The Honorable Steven Horsford