

Testimony of Gary C. Rauschenberger for the U.S. House of Representatives, Ways and Means Oversight Subcommittee hearing on Thursday, February 18, 2021 on the subject of Free Tax Preparation Services During the Pandemic.

My name is Gary Rauschenberger and I am testifying today to explain the need to extend the IRS' filing deadline from April 15 to July 15 like it did last year.

I am a resident of Butler County, PA and I have been a volunteer in the AARP Foundation's Tax-Aide program for the past 16 years. I currently serve as a District Coordinator and am responsible for ensuring that our free service is provided in accordance with our program's established policies and procedures within my county. The purpose of our organization is to provide free income tax preparation service for low-to-moderate income taxpayers with special attention to seniors. While our nationwide program consists of over 35,000 volunteers serving at about 5,000 sites, my local district has about 2 dozen volunteers who serve at 6 sites throughout Butler County. We can usually e-file about 100 returns each week. Last year, our clients had an average AGI under \$22,000. Our national office supports us by providing us with the equipment (hardware & printers) and supplies (paper and printer cartridges) we need. It is my responsibility to recruit volunteers and find sites willing to host our program by donating space to us during the tax season which typically runs for 10-weeks from February 1 to April 15. Our program works in conjunction with the IRS who provides the software (which is now cloud-based) for our computers. The IRS and the AARP Foundation each provide us with both printed and multimedia training materials. In the past, our public site hosts in Butler County included libraries, senior centers and a church. However, the spreading virus last March resulted in the suspension of our service nationwide. We then had to contact hundreds of clients who had upcoming scheduled appointments to inform them that our service was being suspended and that we would contact them again when we knew when and where our service would resume. A few days later, on March 20, the US Treasury announced an extension of the usual April 15 filing deadline to July 15. That 3-month extension gave both us and our customers the additional time we needed to resume our in person service in June but only at our sites which were NOT located at libraries while following newly established preventative measures like mandatory masks, 6' social distancing and sanitizing tables between every client in order to keep everyone reasonably safe from the virus.

Because none of our 3 sites located at libraries had yet reopened to outside groups like ours, this past fall, I sought new sites to host our program for this tax season. I was gratified to make arrangements with two area churches to replace our former libraries since the libraries, to this day, still remain unable to host any outside groups due to the virus.

When planning for the current tax season, our national office developed several new methods of delivering our service in addition to our traditional in-person method. All of the new delivery methods emphasize safety by featuring limited to no in-person time with our clients. In most cases, the time not being spent in person with clients is being shifted by greater reliance on technology (like scanning, e-mailing, telephoning, etc.)

While most of my volunteers are willing to freely donate their time via our in-person delivery method, very few expressed interest in any of the new virtual delivery methods. All of the new methods require greater volunteer time, effort and knowledge to prepare even the simplest of returns.

Although our tax season usually opens in early February, because there were tax law changes passed in late December, the IRS was unable to begin processing any returns before last Friday, February 12. Even sites using one of the newer virtual service methods lost almost 2 weeks from their usual season.

All Tax-Aide sites nationwide are providing our service by appointment only this year. Since our district, like most others, does not maintain a local office and phone number, for the past 5 years, my district partnered with 2-1-1 to schedule tax appointments for our clients. Since we didn't know when we would be able to open this season for tax service, 2-1-1 agreed to put our telephoning clients names and phone numbers on a waiting list for each of our sites this year. Our waiting lists are now over 2/3 full and should be completely filled by the end of February.

Earlier this month, I invited my eligible volunteers who were interested in receiving a COVID-19 vaccination to complete a registration form for our local hospital to schedule them for the first of two required doses. I anticipate that most of them will have been vaccinated by mid March.

Since most of the clients we see are over age 65, I expect most of those who want to be vaccinated will be by the end of April.

I am hoping that Tax-Aide will allow us to offer our in person service to anyone who has been vaccinated by the end of April when the virus stage should be much better than it is today.

We already have the trained volunteers, the sites and the equipment we need to open. Other than getting the virus under control, the thing we need most is additional filing time to serve the 10 weeks of clients who will soon be on our waiting list. I welcome any questions anyone may have.