

Hearing on Free Tax Preparation Services During the Pandemic

HEARING

BEFORE THE

SUBCOMMITTEE ON OVERSIGHT

OF THE

COMMITTEE ON WAYS AND MEANS

U.S. HOUSE OF REPRESENTATIVES

ONE HUNDRED SEVENTEETH CONGRESS

FIRST SESSION

February 18, 2021

COMMITTEE ON WAYS AND MEANS

Subcommittee on Oversight

Hearing on Free Tax Preparation Services During the Pandemic

February 18, 2021 – 2:00 PM

Witness List

Rebecca Thompson, Director of Field Engagement & Taxpayer Opportunity Network, Prosperity Now

Lynnette Lee-Villanueva, Vice President, AARP Foundation Tax-Aide

Yvonne Zuidema, President & CEO, United Way of Passaic County

Gary Rauschenberger, District Coordinator, AARP Foundation Tax-Aide of Butler County



HOUSE COMMITTEE ON WAYS & MEANS
CHAIRMAN RICHARD E. NEAL

ADVISORY

FROM THE COMMITTEE ON WAYS AND MEANS SUBCOMMITTEE ON OVERSIGHT

FOR IMMEDIATE RELEASE
February 11, 2021
No. OV-1

CONTACT: (202) 225-3625

Chair Pascrell Announces Oversight Subcommittee Hearing on Free Tax Preparation Services During the Pandemic

House Ways and Means Oversight Subcommittee Chair Bill Pascrell, Jr. announced today that the Subcommittee will hold a hearing on “Free Tax Preparation Services During the Pandemic” on Thursday, February 18, 2021 beginning at 2:00 PM EST.

This hearing will take place remotely via Cisco Webex video conferencing. Members of the public may view the hearing via live webcast available at <https://waysandmeans.house.gov/>. The webcast will not be available until the hearing starts.

In view of the limited time available to hear witnesses, oral testimony at this hearing will be from invited witnesses only. However, any individual or organization not scheduled for an oral appearance may submit a written statement for consideration by the Committee and for inclusion in the printed record of the hearing.

DETAILS FOR SUBMISSION OF WRITTEN COMMENTS:

Please Note: Any person(s) and/or organization(s) wishing to submit written comments for the hearing record can do so here: WMdem.submission@mail.house.gov.

Please ATTACH your submission as a Word document, in compliance with the formatting requirements listed below, **by the close of business on Thursday, March 4, 2021.**

For questions, or if you encounter technical problems, please call (202) 225-3625.

FORMATTING REQUIREMENTS:

The Committee relies on electronic submissions for printing the official hearing record. As always, submissions will be included in the record according to the discretion of the Committee. The Committee will not alter the content of your submission, but reserves the right to format it according to guidelines. Any submission provided to the Committee by a witness, any materials submitted for the printed record, and any written comments in response to a request for written comments must conform to the guidelines listed below. Any submission not in compliance with these guidelines will not be printed, but will be maintained in the Committee files for review and use by the Committee.

All submissions and supplementary materials must be submitted in a single document via email, provided in Word format and must not exceed a total of 10 pages. Witnesses and submitters are advised that the Committee relies on electronic submissions for printing the official hearing record.

All submissions must include a list of all clients, persons and/or organizations on whose behalf the witness appears. The name, company, address, telephone, and fax numbers of each witness must be included in the body of the email. Please exclude any personal identifiable information in the attached submission.

Failure to follow the formatting requirements may result in the exclusion of a submission. All submissions for the record are final.

ACCOMMODATIONS:

The Committee seeks to make its facilities and events accessible to persons with disabilities. If you require accommodations, please call (202) 225-3625 or request via email to WMDem.Submission@mail.house.gov in advance of the event (four business days' notice is requested). Questions regarding accommodation needs in general (including availability of Committee materials in alternative formats) may be directed to the Committee as noted above.

Note: All Committee advisories and news releases are available at <https://waysandmeans.house.gov/>

###

RPTR MARTIN

EDTR ROSEN

FREE TAX PREPARATION SERVICES DURING THE PANDEMIC

Thursday, February 18, 2021

House of Representatives,

Subcommittee on Oversight,

Committee on Ways and Means,

Washington, D.C.

The subcommittee met, pursuant to call, at 2:02 p.m., via Webex, Hon. Bill Pascrell, Jr. [chairman of the subcommittee] presiding.

Chairman Pascrell. So, good afternoon, everyone. This is the opening ball game for this session, and we are glad that many of you are on the screen, and I call to order the Subcommittee on Oversight. I want to thank everyone for being here. We are holding this hearing virtually in compliance with the regulations for remote committee proceedings.

Before we turn to today's important topic, I want to remind members of a few procedures to help you navigate the virtual hearing.

First, consistent with the regulations, the committee will keep microphones muted to limit background noise. Members are responsible for unmuting themselves when they seek recognition, or when recognized for their 5 minutes.

Second, when members are present in the proceeding, they must have their cameras on. If you need to step away to attend another proceeding, please turn your camera on and audio off rather than logging off -- have the camera off and audio off rather than logging out of the platform.

Third, we will dispense with our practice of observing the Gibbons rule and we will go, instead, when it is possible, in order of seniority for questioning, alternating between the minority and the majority, beginning with members of the Oversight Subcommittee, and there are other people down there joining us from other subcommittees.

Finally, without objection, Representative Horsford, my friend from Nevada, is authorized to serve as chair in the event I experience technical difficulties.

I thank you all for your continued patience. I am really honored that we have got some very good people on this committee from both sides of the aisle.

And with that, I will now turn to the important topic of today's hearing, "Free Tax Preparation Services During the Pandemic." I always like to see that word "free."

Welcome to the first hearing of the 117th Congress for the Oversight Subcommittee. I am excited for the opportunity to chair the important panel again. We are following in the

footsteps of a legend, my friend, John Lewis. I know that I can never fill his shoes, but I promise you I am going to try and do my best.

The subject of today's hearing could not be more timely, with the opening of the 2021 IRS filing season. It happened just last Friday. We are going to examine the free tax preparation services that are available for moderate-income and low-income taxpayers, as well as the elderly. It is particularly important to make sure that these services are widely available and up to snuff.

The economic disruption caused by the pandemic makes it essential that working taxpayers file their returns early so that they can receive their refunds ASAP. Free tax prep services enable taxpayers to claim tax credits, and that is critical. So we want everybody to get what they are entitled to, and because low-income taxpayers depend on the Earned Income Tax Credit and the Child Tax Credit to stay out of poverty, available tax prep services can be a matter of life or death.

I am delighted that we have one of my constituents testifying here today, Ms. Yvonne Zuidema of the Passaic County, New Jersey United Way. I have visited her and the program, which is traditionally located right across the street from my district office in downtown Paterson, New Jersey. I know that the pandemic has likely severely disrupted their tax prep services, and also greatly increased the demand for other United Way services in our community.

I look forward to hearing everyone's testimony, including Yvonne's.

Let me now yield to the ranking member, Mr. Kelly of Pennsylvania, for 5 minutes for the purposes of an opening statement.

Mr. Kelly, You are on.

Mr. Kelly. Thank you.

Chairman Pascrell. 5 minutes.

Mr. Kelly. Okay. Thank you. That is hard to do, Billy. You know that.

So, anyway, Mr. Chairman, thanks so much for holding the hearing today. And I want to thank all of our witnesses. You had to take time out of your personal lives, not only in this tax preparation work that you do, but to sit here today and help us through the hearing that we are having.

Look, when we set out to draft and pass the Taxpayer First Act with Mr. Lewis, that was one of the best things we had done as a bipartisan effort. This wasn't a Republican issue or a Democrat issue. This was just us trying to help our constituents. And what the idea was, let's make the IRS more like a customer service department as opposed to a pure enforcement agency. And it is sometimes hard to do that. You get that letter from the IRS, and the next thing you do is get on the phone and you say, Oh, my gosh, I don't know what's going on. Would you help me with this?

Now, that legislation was a great step in the right direction and to work to help modernize and improve the IRS [audio malfunction] to update. So today, we are going to build on that work by considering the unique challenges facing by taxpayers today during the pandemic. Look, we know that our voluntary tax system operates not just through the work of the IRS, but through non-profit partners and private sector partners.

Our witnesses today are going to share the knowledge and experience and the resources that they have available to help taxpayers in need of tax filing assistance, and how that assistance is being offered in the context of this pandemic.

Now, I am thrilled to have Gary Rauschenberger, who is from the town that I am in, sitting in now, from Butler, Pennsylvania, on the list today and on the panel. Now, Gary has been a volunteer and a district director for the AARP Foundation Tax-Aide program in Butler County in my district, and Gary has been -- now listen to this, for 16 years, Gary has done this. And when we talked on the phone, the reason he does it is he wants to help his fellow

citizens through some very difficult navigation when it comes to taxes.

So Gary gives his own time and talents and services to the community, and I know there are a lot of others like Gary all over the country that work hard, with no financial reward to help people satisfy their tax filing obligation.

Commented [TF1]: comma

Now, these people aren't government employees, and they don't do this work for financial reward. They do it to help their friends, their neighbors, and their fellow taxpayers.

People like Gary help our communities thrive and prosper. So before we proceed, I want to take a moment to thank Gary and all of our volunteers across the country working to support their neighbors during this tax filing season.

Now, as we move forward with today's hearing, I am excited to hear a boots-on-the-ground discussion of the challenges our taxpayers are facing during this pandemic. And sometimes in Washington, we work on a high level policy issue, and that is important, but it is also important to hear from the people back home who actually do this work face-to-face and help our fellow citizens.

Commented [TF2]: high-level

Now, I am looking forward to hearing from all of our witnesses today about the challenges that exist in our local communities and across our country and what actions we should consider to help ease those challenges. I am also hoping to learn more about the resources available to all of our constituents, and I hope that all of our members will be able to take what we learn today and amplify that information back in our home districts.

So, again, Mr. Chairman, Bill, thank you so much for having this. To all of our panelists, thanks for what you do every day to help your fellow citizens. It is incredible. And I don't know of other countries around the world that think as much about their fellow citizens as we Americans do. So I want to thank you all for being here. And, Bill, great idea, great, great hearing. I am really looking forward to hearing from everybody and thanks so much. And, again, Gary, thank you, and your fellow panelists, thank you all for being

here with us today. You guys are great.

With that, I yield back.

Chairman Pascrell. I appreciate your contribution this afternoon, to get us ready to hear from our panel, and then questions and answers. I hope they are all crisp. Keep the questions short later on, and we can hopefully keep the answers short as well.

We are going to hear from our panel now. Thank you to our distinguished witnesses for taking the time to appear before us today to discuss this very -- this is a critical issue. We are going to have many sessions on taxes. Some of them will be nice and some will not be nice. We will see. I want to discuss this important issue because we want those services out there so people have no excuse whatsoever that they can't do their taxes. And, of course, the more people do their taxes, the more revenue and less pressure on the rest of the budget.

So here we go for the testimony.

Our first witness is Rebecca Thompson. Ms. Thompson is Director of Field Engagement and Taxpayer Opportunity Network for Prosperity Now. I hope I got that right, Rebecca. And her network partners with VITA sites across the country to provide free tax preparation services.

Our next witness is Lynnette Lee-Villanueva. She is the vice president of the AARP Foundation Tax-Aide, which provides free tax preparation to seniors across the country.

Our third witness is Yvonne Zuidema. She is the president and chief executive officer of the United Way of Passaic County, New Jersey, which provides free tax preparation services through United Way VITA programs.

And our final witness is Gary Rauschenberger, and he is the district coordinator for the AARP Foundation Tax-Aide in Butler County, Pennsylvania, which provides free tax preparation services to seniors.

Each of your statements will be made a part of the record in its entirety.

I would ask you that you summarize your testimony in 5 minutes or less. To help you with that time, please keep an eye on the clock, and it should already be pinned to your screen. If you go over your time, I will notify you with a little tap of the gavel.

Ms. Thompson, welcome, and you may begin.

**STATEMENT OF REBECCA THOMPSON, DIRECTOR OF FIELD ENGAGEMENT
& TAXPAYER OPPORTUNITY NETWORK, PROSPERITY NOW**

Ms. Thompson. Great. Thank you so much.

Good afternoon, Chairman Pascrell, Ranking Member Kelly, and members of the subcommittee. Thank you for this opportunity, particularly to be the first witness of the first hearing for the 117th Congress.

It is an honor to testify before you today on how the Volunteer Income Tax Assistance program, the VITA program, continues to meet the free tax preparation needs of low-income families and communities across America, even during the pandemic.

Let me thank you for your ongoing support of the VITA program, including passing the VITA Permanence Act in 2019 as a part of the Taxpayer First Act, codifying the VITA program and setting the maximum funding level for the program at \$30 million.

For over 50 years, the IRS has enlisted the support of community partners to leverage the strength, skill, and goodwill of thousands of volunteers to prepare and file tax returns for low-income Americans during the annual filing season. VITA volunteers come from all walks of life and endure rigorous training and certification process to help low income, elderly, disabled, and limited English speaking tax filers complete and file an accurate tax return, claim Federal, State, and local credit for which they are eligible, and access other financial capability services to strengthen their family's financial well-being at tax time.

Over the last 4 years in my role at Prosperity Now, I have led a national network that serves as a convening body for stakeholders that includes VITA managers, site coordinators, volunteers, community, corporate, and philanthropic partners, as well as others.

We provide channels for practitioners to connect with one another. We develop tools and resources, share relevant information, and provide technical assistance to strengthen VITA programs, ensure quality return preparation, and extend the program's reach to more low-income Americans.

I am also usually a VITA volunteer site coordinator, but this year, like many of the physical VITA site locations across the country, my site is closed due to the pandemic. The 300 or so families we usually serve will now have to seek alternative options to file their taxes this year. In a typical year, there are just over 3,700 VITA sites across the country to help households who earn, on average, just about \$26,000 year.

Last year, just before the mass closures of VITA sites, and just about everything else in mid-March, our partners had filed just over 828,000 returns. They quickly worked to develop strategies to resume service. Alternative delivery service models like Drop-Off, Facilitated Self-Access, and Virtual VITA, which had all been explored and piloted, to some degree, in the previous filing season, rose to the forefront as solutions during the pandemic. Our partners used digital platforms like Zoom, Google Meets, Dropbox, JotForm, email, as well as others, as a means to communicate with taxpayers throughout the return preparation process.

During the summer and fall of 2020, many VITA programs partnered with other local community organizations and State agencies for messaging outreach and to assist non-filers in vulnerable populations with registering for the Economic Impact Payment. The EIP outreach has highlighted the difficulties in reaching the most vulnerable populations in our communities, including those without email addresses or bank accounts, or even access to the

internet.

By the end of October, VITA programs had served just over a million clients, a notable achievement, but still falling short of the 1.3 million clients we had served in the previous filing season.

The normal barriers to success for VITA programs like technology, volunteer recruitment and training, marketing and more have been exacerbated by the pandemic, requiring almost a complete shift in program operations to continue to deliver services.

However, the lessons learned from the extended 2020 filing season have proven valuable in even the transition to broader implementation this year.

We asked our members to share how they plan to serve their clients this year. We got about a hundred responses, and of those responses, most of our partners are offering a menu of tax prep options, including things like limited contact drop-off models, using GetYourRefund, and limited appointment-only sites.

For millions of hardworking Americans, the task of completing a tax return can be daunting. It is not a task that our VITA partners and volunteers take lightly, and they have deliberated extensively over the last several months, even now, on how to get the information we need to prepare tax returns safely and securely during this pandemic.

Thank you, again, for your ongoing support of the VITA program. Thank you, Chairman Pascrell and Ranking Member Kelly, for the opportunity to share information with the committee about the VITA program. I look forward to answering any questions you or the other members may have.

[\[The statement of Ms. Thompson follows:\]](#)

***** COMMITTEE INSERT *****

Chairman Pascrell. We are going to have quite a few questions, Ms. Thompson, but I wanted to thank you for staying within the parameters of the 5 minutes. I have to learn to do that most of the time, too. But we are going to get to the questions after we hear the rest of the panel.

Thank you.

Our next speaker, our next panelist, is Ms. Lee-Villanueva, and you are recognized for 5 minutes. And thank you for being here.

**STATEMENT OF LYNNETTE LEE-VILLANUEVA, VICE PRESIDENT, AARP
FOUNDATION TAX-AIDE**

Mr. Kelly. Ms. Lee-Villanueva, you have to unmute. There you are. You are good.

Ms. Lee-Villanueva. I apologize for that.

Thank you, Chairman Pascrell, Ranking Member Kelly, and members of the Oversight Subcommittee for the invitation to testify today on behalf of the free taxpayer services during the pandemic.

I am Lynnette Lee-Villanueva, vice president and National Director for AARP Foundation Tax-Aide. We appreciate the opportunity to share information about the program and our services to the American taxpayer.

Tax-Aide is the Nation's largest free, volunteer-based tax assistance and preparation program administered in conjunction with the Internal Revenue Service. Our nationwide tax preparation program is aimed at people age 50 and older, and those who have low to moderate income. Tax-Aide services are free of charge. We serve multicultural populations, the homebound and disabled, and communities in underserved and rural and

urban areas.

Tax-Aide started in 1968 with just four volunteers, and since then, with the support of Tax Counseling for the Elderly, volunteer income tax assistance, and the AARP Foundation, Tax-Aide has served more than 68 million people. Our more than 36,000 volunteers work a rigorous training and IRS certification annually to ensure they know the latest U.S. tax laws. They typically serve in approximately 4,800 locations in all 50 States and the District of Columbia, and help over 2 million people prepare and file their Federal and State tax returns. Many of our volunteers have stayed with the program for more than 20 years.

For over five decades, Tax-Aide has provided face-to-face tax services in neighborhood locations, such as libraries, banks, and senior centers. If it weren't for the local organizations that donate space for Tax-Aide to operate, volunteers would not be able to serve those in need.

But with COVID-19, Tax-Aide has had to adapt quickly to prioritize the health and safety of volunteers and taxpayers. When Tax-Aide rescinded its operations last March due to the pandemic, volunteers and staff quickly shifted to online services. Taxpayers prepared their own returns with assistance from a Tax-Aide volunteer via screen-sharing platform. Tax-Aide also provided taxpayers access to free software and reopened a number of in-person sites where it could be done safely.

Volunteers and taxpayer feedback indicates that these were valuable and needed services. An 80-year old taxpayer from New Jersey who completed her first tax return, with the help of a volunteer, stated, "I can't believe I actually completed the tax return on a computer. Thank you for being so patient."

In the unusual year of 2020, 1.5 million taxpayers, who used Tax-Aide, received more than \$1 billion in income tax refunds. We are applying the lessons learned in 2020 to help expand the program's reach for the 2021 tax season and beyond. Beginning this month,

AARP Foundation Tax-Aide will continue its decades of service by offering appointment-only services, including modified in-person services with strict physical distancing in limited locations; low-contact services for taxpayers who want to meet volunteers in a brief meeting to exchange documents; contact-free services for taxpayers who only want to interact with volunteers online or by phone and exchange documents electronically; and, finally, self-preparation, in which Tax-Aide provides consumers with software to prepare their own returns and, if needed, a volunteer to coach them through the process by phone or through computer-screen sharing.

We have already seen an extraordinary demand for these services, with over 100,000 inquiries since January of 2021, and many of our volunteers indicate they are already at or near service capacity.

We appreciate the committee's efforts today to better understand the taxpayer filing experience during the pandemic, and we stand ready to serve at their resource to help improve the tax filing experience for everyone.

Thank you.

[\[The statement of Ms. Lee-Villanueva follows:\]](#)

***** COMMITTEE INSERT *****

Chairman Pascrell. And now I would like to call on Ms. Zuidema. You may begin.
And so far, two excellent presentations.

Ms. Zuidema.

**STATEMENT OF YVONNE ZUIDEMA, PRESIDENT & CEO, UNITED WAY OF
PASSAIC COUNTY**

Ms. Zuidema. Thank you, Chairman Pascrell, Ranking Member Kelly, and members of the Oversight Subcommittee. I am honored to come before the committee today to talk about United Way of Passaic County's work to help people file their Federal and State taxes through the Volunteer Income Tax Assistance program.

Millions of low-income Americans work hard for wages, but face obstacles in filing their taxes. In cases where people don't owe taxes, they often don't realize they are entitled to tax refunds, refunds that can have a huge positive impact on a family. This is where the VITA program comes in. This work is even more crucial now that Economic Impact Payments are expedited through the tax system.

For more than 80 years, United Way of Passaic County has been responding to the needs of their community. Together, with thousands of individual donors and volunteers, and private, public, and social sector partners, we help our community to address inequities in access to healthcare, education, and economic opportunities. We do this by strengthening literacy and supporting high school graduation and access to post-secondary education, creating healthy neighborhoods and access to healthy, affordable food, and, of course, promoting personal financial stability and security.

United Way of Passaic County is part of the network of 1,100 local United Ways. We support and advance policies to reduce poverty and encourage work, including the

expansion of the Earned Income Tax Credit and Child Tax Credit. We urge Congress to make the CTC available to all children, except those families with the highest incomes and making an expanded EITC available to more low-paid workers without children.

VITA matches people to the EITC and CTC. This program is a free, volunteer-based, tax assistance and preparation program assisting low and moderate income individuals with State and Federal returns. For more than 10 years, United Way has helped working low-income Passaic County community members file their taxes. And in 2015, we became a grantee of the IRS VITA program.

Since then, we have prepared and filed over 6,000 tax returns for our communities, and I have seen how even modest refunds are a lifeline for adults struggling to make ends meet.

I would like to tell you what the VITA program means to our community.

First, VITA helps people through the intimidating and expensive process of tax preparation. Low-income Americans are not immune to complex tax issues and deal with identity theft, disputes over dependents, and prior-year tax problems. They deserve access to quality tax advice and preparation.

Second, VITA provides a trusted service for individuals who are hesitant to interact with government for any number of reasons.

And, finally, VITA helps low-income workers file an accurate tax return and maximize available tax credits, including EITC, CTC, and Education Tax Credits. In fact, this past Saturday, our program prepared a tax return for a woman who is entitled to receive a \$9,000 Federal refund.

VITA volunteers are trained and certified by the IRS. We have volunteers who return from year to year, and we work to maintain a high rate of accuracy in our returns. Our community members trust and rely on the volunteers for their tax filing each year. Some

clients and volunteers have been together for years. Our volunteer service also protects people from exploitative tax services.

As the pandemic threatens the health and financial security of millions of Americans, VITA has innovated and expanded services to help people avoid missing out on the tax credits and deductions they have earned.

One of the best innovations is our partnership with MyFree Taxes for free online tax preparation for low-income taxpayers. Since 2009, more than 1.3 million low- and moderate-income people have used MyFree Taxes. The program has helped individuals and households save \$260 million in filing fees, and received \$1.9 billion in refunds. In 2020, United Way and our partners assisted at least 7 million non-filers to use IRS tools and obtain their Economic Impact Payment. We will continue this work in 2021 to help roughly 5 million Americans who typically do not file taxes and still have not received their EIP.

As I close, I want to note that several members of this committee, including Chairman Pascrell, have visited or promoted the VITA program to their constituents, and supported the expansion of refundable credits. We thank you.

VITA, EITC, CTC, and the Economic Impact Payments will help communities, like Passaic County and throughout the United States, recover and rebuild.

Mr. Chairman, thank you. And I am happy to answer questions.

[\[The statement of Ms. Zuidema follows:\]](#)

***** COMMITTEE INSERT *****

Chairman Pascrell. Thank you very much, Ms. Zuidema. We appreciate your presentation, and I wish I had time to tell of all the great things you have done in the community for people who really need help and are really trying. So, thanks again.

Now I would like to introduce another person who has helped so many people. Mr. Rauschenberger from Pennsylvania, you are now recognized for 5 minutes.

**STATEMENT OF GARY RAUSCHENBERGER, DISTRICT COORDINATOR,
AARP FOUNDATION TAX-AIDE OF BUTLER COUNTY, PENNSYLVANIA**

Mr. Rauschenberger. Okay. Thank you for the opportunity to testify before your committee today.

My name is Gary Rauschenberger, and I am testifying as an individual to explain the need to extend the IRS's filing deadline from April 15 to July 15, like it did last year. I am a resident of Butler County, Pennsylvania, and I have been a volunteer in the AARP Foundation 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. My local district has about two dozen volunteers who serve at six sites throughout Butler County. We can usually e-file about 100 returns each week. Last year, our clients had an average adjusted gross income under \$22,000.

Our national office supports us by providing us with the equipment and the supplies we need. It is my responsibility to recruit the volunteers, and to find sites that are 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 for our

computers. The IRS and the AARP Foundation each provide us with 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, the U.S. 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 safely 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, social distancing, and sanitizing tables between every client in order to keep everyone reasonably safe from 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 has been shifted by greater reliance on technology, like scanning, email, and telephoning, et cetera.

While most of my volunteers are willing to freely donate their time via our in-person delivery method, very few have 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. Even the sites using one of the newer virtual service methods lost almost 2 weeks from their usual season. All Tax-Aide sites nationwide are providing out 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, we have partnered with 2-1-1 to schedule our tax appointments for our clients. Since we did not know when we would be able to open this season for tax service, 2-1-1 agreed to, instead, put our telephone and clients' names and phone numbers on a waiting list for each of our sites. Our waiting lists are now over 2/3 full, and should be completely filled by the end of this month.

Earlier this month, I invited my eligible volunteers who were interested in receiving a COVID-19 vaccination to complete a registration form 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 that most of those clients 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 have already trained the volunteers. Our sites are ready. We have the equipment, but we need to open. Other than getting the virus under control, the thing that we need most is additional time to file to serve our 10 weeks' worth of clients who will soon be on our waiting list.

I welcome any questions anyone may have.

[\[The statement of Mr. Rauschenberger follows:\]](#)

***** COMMITTEE INSERT *****

Mr. Kelly. Bill, you are still muted.

Chairman Pascrell. Vaccination is a great idea in enticing, encouraging people to come, who are eligible, to get their taxes done. So I thank you.

At this time, I am going to open the hearing for questions. Each member will be recognized for 5 minutes to question our witnesses, without objection. If the witnesses will respond with short and concise answers, all members should be able to ask questions.

As mentioned earlier, we will not observe the Gibbons rule in this remote setting, and will, instead, go in order of seniority, alternating between the minority and the majority, beginning with the members of the Oversight Subcommittee, and then getting to the members who have thankfully joined us today.

Members are reminded to unmute yourselves when you are recognized for your 5 minutes.

So, I will start off the questions. This is a question for Ms. Thompson.

One of our panelists testified that the filing season should be extended, a few have said. Do you agree and do your partners support an extension, Ms. Thompson?

Ms. Thompson. Thank you, Chairman Pascrell for your question. And we have -- I hear background.

Chairman Pascrell. We can hear you.

Ms. Thompson. Okay. We have actually asked our partners whether or not they support extending the filing season, and I will tell you that many of our partners actually already prepare returns through October 15 as a part of a year-round program, so many of them will be open and continue to prepare returns anyway.

With regard to whether or not the IRS should extend the filing deadlines, our partners actually have not indicated one way or another any strong support either way for extending the filing deadline. I will say that there are concerns about any additional legislation or

economic impact payments that may come out during the midst of the filing season that may cause a disruption to the filing season, if the IRS has to administer those payments in the heart of the filing season, in which case we would support extending the filing season due to the disruption.

Chairman Pascrell. The next question is to Ms. Zuidema.

Do you agree the filing season should be extended? And do you have an opinion on the length of the extension?

Ms. Zuidema. Yes. We would agree as well with extending the filing season, given the added time that it is taking to prepare taxes now because we can have, you know, fewer people in the room at a time, and the time that it takes to scan and upload and do those extra things. You know, our efficiency is somewhat down, so a little bit of extra time would help.

From the VITA perspective, one of the considerations is being a volunteer staff, how many additional weeks we can keep volunteers.

Chairman Pascrell. What could be the negative side of extending the time? Any negatives?

Ms. Zuidema. No, no negatives. We would just moderate expectations about how many more additional weeks we can keep the volunteers on board.

Chairman Pascrell. Well, you saw -- well, last year, of course, was obvious. We were at the end when the pandemic really hit, and, so, we had to make all kinds of adjustments. And, by the way, did that lower your rate of how many people came in to see you?

Ms. Zuidema. It did. We had an extra challenge. You are familiar with the building we are in, and that building he was closed to us in March, and we weren't able to get access again for several months.

Chairman Pascrell. Another question. What are you seeing on the ground in Passaic

County in terms of mood and anxiety of taxpayers? And how can constituents find out about free tax preparation services? If you don't communicate this, that does not help. If we don't help you communicate it, that is not helping you. And how would the United Way conduct outreach to low-income individuals? You see the problem we have with the Census all the time, and even though this would be a tremendous asset to somebody to get some help on preparing their taxes, there is a million questions, there is a million questions. And I am sure many times when people don't reach out to you, they, many times, are hurt in the bottom line of what they get back.

So what is the temperature out there right now?

Ms. Zuidema. We are definitely seeing that people are eager to begin the filing process, and we had a couple hundred calls and requests for appointments back in January before the filing season even began. And now, we are seeing our online appointments begin to fill up quite quickly. So we know that, you know, as much capacity as we have is going to be filled.

Many people come to us year after year, and we have been able to build up some good word of mouth. But we also -- in Passaic County, as well as United Way across the country, we do a couple of things to really promote the program.

The first one is that all of that information is available on 2-1-1, the information and referral hotline that is available through phone and internet. So all of the tax sites provide information about when and where.

We also do aggressive social media outreach, and we are using materials provided by United Way to do that.

Chairman Pascrell. My final question -- I thank you, but can you give me a brief answer on this. The recent reports that I have read have stated that Americans are finding that they are the victim of fraud when they receive information returns for unemployment

benefits, for instance. We are going to go through that again, ones that they didn't receive. As you know, unemployment benefits are taxable, and victims are harmed, alarmed, and confused about what they should do. Are VITA sites able to help these taxpayers file their tax returns?

Ms. Zuidema. The short answer, yes.

Chairman Pascrell. I am going to ask that question -- I knew you were going to say yes. I am going to ask that question of Ms. Thompson.

Ms. Thompson. Thank you, Chairman, for your question. And the answer, the short answer is yes, our partners are able to help people file these tax returns. Typically what we ask clients who -- well, consistently, what we ask clients to do is to absolutely bring all of the necessary documents to our site or present them in whatever service delivery model they are having their returns prepared through, to bring all documents.

So, if a client presents and they suspect that they have been a victim of unemployment fraud, the VITA volunteers will first direct them back to the State agency and encourage them to try to get a corrected 1099G with the correct amounts of unemployment that they received during the last year.

Chairman Pascrell. Thank you very, very much.

Did you want to quickly add something?

Ms. Thompson. I was going to say, in addition, we will follow all IRS guidance. The IRS recently released some guidance with regard how to handle the issue of the incorrect 1099Gs, and, so, our volunteers are trained to follow all IRS guidance with regard to how to report that income on their return.

Chairman Pascrell. You know, this is a big problem, bigger than many of us think, and we need to look at this very carefully. I thank you for your answers.

Now, it's my pleasure to recognize Mr. Kelly for 5 minutes, our ranking member, for

5 minutes to ask his questions.

Mr. Kelly.

Mr. Kelly. Hey, thank you, Chairman.

Now, I think Bill and I both said this in our opening statements, but I am going to, again, thank all of you for being on this panel today because it is so critical.

You know, one of the things that I am interested in -- and I will probably direct most of my questions to you, Gary, because we are in the same district, and what we are doing -- this is going to go on our site, and, hopefully, we will have other constituents looking on it and getting ideas about how to handle these things.

When you talk about that 2-1-1 call to create the waiting list for seniors who need tax help, it is 2/3 full right now. So if these people want to get on these wait lists, what is the number that they need to call? Is there some other way to contact? I mean, how do they get there?

Mr. Rauschenberger. Okay. Well, it really is as simple as it sounds, as long as they know to call 2-1-1. A lot of people still -- people who have been coming to us for years understand the way we have been doing this, but for the people who don't, when they first hear about 2-1-1, they don't understand. Well, what else do I dial? I say, well, everyone has heard of 911, but 2-1-1 is a help line that is designed for people that have a human service need, like income tax preparations. 911 is for emergencies, but 2-1-1 is for human service needs, and it is expanding all across the country.

We were very fortunate about 5 years ago now that we partnered with 2-1-1, but it greatly simplified it and made it possible for people to schedule an appointment. Before that, the only thing people could do would be to come into our site, and it was a first-come, first-serve basis. And that was the biggest shortcoming of our program because when you have an elderly person coming in to sit down, if you knew you were going to be able to do,

say, two dozen people that day, if they got there, you know, at 9 o'clock when the site opened, they might be there until 3 o'clock until their number came up. And that is a long time for an elderly person to be just sitting in a folding chair. They did it because it was important enough to them to get their taxes done, but we came up with a better solution for that, and so now we use 2-1-1, and they make their appointment, you know, with them, and it works out really well.

This year, because of the virus, we couldn't actually assign appointments. All we could do is put them on our waiting list. So, at least they know they are on the waiting list. Now it just becomes a question of once we find out when we can open, then our local volunteers, not 2-1-1, but our local volunteers, will then call them back to give them an appointment.

So, you know, it was sort of like our plan B, but I have no reason to think that it won't work.

Mr. Kelly. That is interesting. And I know in our district, because we have a lot of our population are seniors, and a lot of them live in rural areas and they are not as comfortable doing things online, and a lot of them -- and I think we would rather have people do it electronically, but they do want to do the paper return. And that is a challenge. That is really a challenge.

When you and I talked on the phone, I talked about how do you open those offices now where people can come in, because in the pandemic it is really hard to do. And I know we are running out of time on this, but I think the greatest challenge we face today is you our inability sometimes to use the electronic that is available to us because of a reluctance to use it and how do we get there.

So if there is anything else you want our seniors to know, our people from the rural parts of our district to know, what would it be? Because this whole thing that the chairman

Commented [TF3]: delete

is putting on today is, how do we help our fellow Americans get through this?

And the other thing, I will just mention it real quick. I don't know how many of you get the same thing, but people will tell me, I got a call from the IRS and I think I have a big problem. I said, The IRS will never call you. The IRS will contact you through the mail. And I think that if we all can make sure that we tell people that and get that message out, that is going to save a lot of this anxiety that people have when they get these phone calls.

So the challenge, we have got great technology, but not everybody is comfortable with it, so for you to open these offices, this is a tough thing right now, isn't it?

Mr. Rauschenberger. Yeah. And, I mean, that is why -- our clients prefer the in-person contact, and we would much rather prefer the in-person contact. The virus has made that much more difficult at the moment. But, again, there is sort of light at the end of the tunnel, and we can see, you know, things will get better, but it is not going to be fixed by April 15. But I think realistically speaking, the people that we serve, the 65 and over primarily, those are the people that are getting vaccinated now. So I have, you know, great hopes that it can be a win-win all the way around, that they will be able -- that they will feel comfortable coming in to us, and we will feel comfortable serving them in person as we have traditionally.

Mr. Kelly. Okay. Well, I want to thank you all of you again. To lower that anxiety for our fellow citizens is really critical, especially when it comes to the IRS, because there is a fear factor there. So, instead of being in a customer service center, it is sometimes a law enforcement center, so if we could flip it.

So, Mr. Chairman, thanks again. Fantastic panel, and great job holding this today, sir.

Chairman Pascrell. Thank you, Mr. Kelly.

And the chair now recognizes for 5 minutes the gentlelady from California, Ms. Chu.

And I have got to say to Ms. Chu, happy new year.

Ms. Chu. Thank you, Mr. Chair.

Chairman Pascrell. You thought I didn't know.

Ms. Chu. Okay. Well, I wanted to ask Ms. Lee-Villanueva about tax services for seniors, and I know you have such an important program, the AARP Foundation Tax-Aide program, but I read with concern that in 2019, you had served 2.5 million taxpayers, but in 2020, it fell to 1.5 million taxpayers. So that is a drop of 1 million. Can you tell me, how did those seniors do their taxes? And do you think that in this 2021 season, that 2021 we can rebound to the 2019 levels and what -- I know you adapted with these new models, the in-person, low-contact, and no-contact models. Which of these models work well? What kind of lessons can be learned from that?

Ms. Lee-Villanueva. Well, we were, unfortunately, not able to serve last year everybody that we had served in 2019, and that was unfortunate for us. Once the filing season was extended, we were able to reopen and serve some people across the country but, again, not at the numbers we were able to serve in 2019. That is something that, you know, it is hard for us to accept, but we do know that we did leave people behind last year just because we were shut down from March through almost June with the pandemic going on.

What we did learn last year is that where we had traditionally -- you heard from Mr. Rauschenberger, that, you know, our service has always been traditionally in person. What we learned last year is that having a more -- varying options available did prove to be very beneficial, and we continued to work throughout the rest of 2020 to add additional service models on, plus to refine those, that we were specifically able to stand up, you know, the self-preparation coaching model as an example. And with the virtual, yes, there are a number of people that it is going to be difficult for them to use virtual service, either because they are just not familiar with technologies, or they may not even have access to broadband

service to be able to engage in that way.

But where we can do that, we know that we can then serve those in that way, and we can also then have our in-person service for those who really need to see us in person. So that is one thing.

We expect, going forward in future years, to have our service models we are rolling out this year, to have them as a viable option as well in continuing to go forward.

Ms. Chu. Well, thanks.

I would just like to discuss the Earned Income Tax Credit for older workers. Under current law EITC is available for workers between 25 and 64, but the age for full Social Security benefits is 66, or 67 for those born in 1960 or later, and that means that there is a gap. There are a few years when a financial gap occurs for low-income seniors who lose their eligibility for EITC, but are not yet eligible for full Social Security benefits.

Now, luckily, the American Rescue Plan that was considered before this committee last week addresses that income gap by removing the upper age limit for EITC [audio malfunction]. It actually increases the amount of the credit.

So in your testimony, you noted that AARP Foundation Tax-Aide helps older taxpayers secure \$200 million of Earned Income Tax Credits in 2019. How does expanding the Earned Income Tax Credit promote additional financial security for low-income seniors?

Ms. Lee-Villanueva. So we do serve -- the one thing we do need to clarify is we do serve taxpayers of all ages, so we don't serve only those over the age of 60, so we do serve a number of younger families, you know, through the VITA, Volunteer Income Tax Assistance grant that we also see. So we do know that there is that gap between the upper income age limit of the EITC and those older, so we do recognize that, and we -- but we will continue, the AARP Foundation Tax-Aide, we serve toward what the tax law is. So if that tax law is changed, then we would be more than happy to, of course, you know, continue to serve and

see additional taxpayers that would be able to receive those -- those that are eligible to receive the EITC then.

Ms. Chu. Well, I certainly hope you can help them because it will close that gap, that age gap, as had existed before.

So thank you so much. And I yield back.

Chairman Pascrell. I want to thank you, Ms. Chu.

And the questions were excellent, as were our other members.

There is more to this than meets the eye. These are questions that are very important because it is going to enlighten people to use these services. And I was just going to ask a quick question to Ms. Villanueva, and that is, what is the threshold of how much money you have in your pocket or your assets before you are eligible for a free service on your income tax? Am I making the question clear?

Ms. Lee-Villanueva. I can answer it as clear as I think I understand it, if that is all right with you.

Chairman Pascrell. Sure.

Ms. Lee-Villanueva. I can answer it on behalf of the AARP Foundation Tax-Aide is that, you know, we do not have an actual income limit that we put on it. Tax Counseling for the Elderly, the TCE grants, does not allow for an income limit, so we do not have one on there, although the VITA, the Volunteer Income Tax Assistance, you know, does have a special with EITC. More earnings is what they usually serve at that level.

So with the multiple funding that we get, and also the AARP Foundation funding, we are able to serve the majority of the taxpayers that come to us.

Chairman Pascrell. Thank you. That was very, very clear. That was very clear.

Do you agree, Mr. Rauschenberger?

Mr. Rauschenberger. Yes.

Chairman Pascrell. Thank you very much. Thank you.

And based on the members in attendance, and consistent with the practice here, we are going to recognize, for 5 minutes, the gentlelady from Indiana, my good friend, Ms. Walorski.

Thank you for being here today.

Mrs. Walorski. Thank you, Mr. Chairman. It is good to see you.

Chairman Pascrell. Thank you.

Mrs. Walorski. Thanks so much to the witnesses who are here today as well. I am just grateful for the work that you do for all of us in our districts, so I am grateful that you are here.

A couple of months ago, the IRS Commissioner came before this same subcommittee. I highlighted concerns around the mail backlog at the IRS processing centers around the country. At that time, there were close to 3 million pieces of unopened mail. As I understand, that figure has been reduced now to about 1.3 million pieces, which I applaud the IRS's efforts to address this issue during the pandemic. However, I continue to hear from folks back home who are being directly impacted by the mail backlog, so this remains a matter of deep concern for me, particularly as we go into the 2020 filing season.

So over the course of the past year, my caseworkers and I have heard stories from Hoosiers in my district who are facing financial difficulties due to the pandemic, but they have yet to receive the tax refund that they are owed. So these are folks who need their refunds urgently and can't afford delays. They need swift actions so they can continue really to put food on the table and provide for their families.

The mail backlog has, no doubt, also caused significant challenges for the organizations represented by all of our witnesses as well.

And I want to just take a second to highlight the VITA program and the Tax

Counseling for the Elderly, the TCE program, which over the year have both served as critical tools for many qualifying individuals who are looking for tax filing assistance at no cost to themselves. These vital programs have become all the more critical during the pandemic. So I remain ready to work with all of the organizations that we have here today to ensure that American taxpayers can quickly and fairly resolve their issues related to the IRS and the other Federal agencies.

But I have a question for all of you, if you could just chime in here quickly.

So are your volunteers trained to deal with taxpayers who have questions about their 2019 tax return, or if -- have they yet to receive their tax refund? And then can you just explain and touch on some of the challenges you have had in kind of navigating this issue, making sure that everybody is trained for the questions coming in?

Ms. Lee-Villanueva, can we just start with you and kind of go down?

RPTR MOLNAR

EDTR ROSEN

[1:00 p.m.]

Ms. Lee-Villanueva. Yes. So our volunteers are trained every year on the Tax Code for that year's return that they are going to be preparing, and they also pass the IRS certification test at the advanced level.

And we do know that there are probably a number of taxpayers who were not able to file their 2019 return. So we are anticipating that there will be a number of those returns that need to be completed, along with the 2020 return.

So the way our program works is that if a volunteer was certified in that tax year, so if they have been a volunteer for us for both the 2019 tax return and the 2020, then they can prepare both of those returns.

And, yes, we are seeing, we have been hearing also about people who did have to file with paper, that there still is a backlog of some of those being processed.

Mrs. Walorski. Can the rest of you weigh in?

Ms. Thompson. Certainly. I will weigh in. Actually, my own brother never received his 2019 refund, and so, I recently just went through this with him, and helped him navigate the system of calling the IRS and scheduling an appointment, and so on and so forth.

And I will say, our volunteers are trained. This is the type of information that we regularly share with our network partners so that they can communicate with their volunteers. So they are well versed in helping people navigate the IRS.

So there are two very common things that we encourage them to do. One is call the IRS to try to schedule an appointment with the local Taxpayer Assistance Center, and then if all else fails, we encourage strong partnership with the Taxpayer Advocate service, and local LITCs who can also help them provide those resources as well.

Mrs. Walorski. Can I interrupt? Ms. Thompson, can I ask you another question while I have you really quickly. Will Prosperity Now and the other similar VITA sites be able to serve the same number of taxpayers as in prior years, even though there is fewer sites and volunteers?

Commented [TF4]: are

Ms. Thompson. We are anticipating an increase in demand and a decrease in capacity this year, just because of the nuances of the multiple service delivery options. So we are hedging our bets, I would say, and not quite sure whether we will be able to resume operations at the prior year filing season level.

Mrs. Walorski. Gotcha. I thank all of you for your time.

Thanks, Mr. Chairman. I yield back.

Chairman Pascrell. Thank you, Congresswoman Walorski, and you brought up a very big issue that many Congress folks are trying to deal with, and that is, the question of the postal service and people being able to get their returns, obviously, in a reasonable time. And we are having that problem with many, many, many postal issues, and I thank you for bringing it up.

And now I am going to recognize for 5 minutes the gentleman from Illinois, Mr. Schneider.

Mr. Schneider. Thank you, Mr. Chairman. And first, let me say I am very excited to be on this committee for the 117th Congress, and I truly appreciate the work, not just your leadership but the work of the staff in hosting this important hearing today.

I want to thank our witnesses for joining us, joining the conversation, but also, for the work you guys do, day in and day out, in helping our community, helping people file their taxes, dealing with the often complicated and oftentimes cumbersome task of filing their returns.

In a normal year, normal tax years, VITA and TCE represent critical resources for

seniors and working families around the country, particularly for accessing successful anti-poverty tools, like the Earned Income Tax Credit and the Child Tax Credit.

But for the current year, for 2020, VITA and TCE are even more important as individuals face new, unique tax events they haven't seen before, like receiving unemployment insurance or to make sure that they receive their economic impact payments.

I will share with my constituents that next month, in early March, we are going to host a tax seminar with the IRS, to educate our constituents about the filing season, to connect them with organizations in our area providing free tax preparation services like VITA and TCE.

We have several organizations in my district that offer these services, but I wish we could expand. Ms. Thompson, as you mentioned, trying to do more with less is, it may be Zen, but it is oftentimes difficult especially in filing tax refunds. So I would love to expand the number and reach of participating organizations in my area, certainly across the country.

So Ms. Thompson, given your experience in partnering with VITA sites, I would love to know what advice you have on how we can successfully expand the number of organizations that are providing these free services to help taxpayers?

Ms. Thompson. Thank you so much, Congressman, for your question around expansion to new partners and to new organizations throughout the communities across America. There are a lot of -- I would say several projects that are underway, and one of the benefits that we experienced with the economic impact payments during the latter part of last year, was that many of our partners actually did have to forge relationships and partnerships in communities where they hadn't been before or where there were loosely tied before, to help to reach more of the underserved populations, and those people who were nonfilers, but eligible for those economic impact payments.

So, in the future months and years, we see our partners actually growing their

coalitions, their local coalitions, and strengthening those coalitions, which is a lot of the support that my organization provides to our partners as well, in order to expand the service delivery, both with expanding the availability of free tax preparation services, not to mention that all the different service-delivery models will help in the coming years as well.

But then also, on the side of expanding awareness, increasing the awareness among the populations who are eligible for these services, making sure that they know that we are here to help.

Mr. Schneider. Great. Thank you. I don't know if any of the other witnesses want to touch on that.

All right. Well, let me talk a little bit about eligibility specifically for the Earned Income Tax Credit for the Child Tax Credit, for EIP. We know one of the best aspects of VITA and similar services is that they help taxpayers participate, identify their eligibility to participate in critical, important programs like EITC and CTC. And they will help ensure that constituents fully access the benefits of EIPs.

Looking beyond this tax season, what can we in Congress, and members of the Ways and Means Committee, do to ensure all eligible taxpayers are taking advantage of the tax credits that are available to them?

Ms. Thompson. Thank you for that question. There are so many opportunities, particularly from Congress, to help make sure everyone who is eligible takes advantage of the credits for which they are eligible. A couple of things: One is around expanding the eligibility of the credit to be sure that we cover and reach those people who are childless, those who are younger, as well as those who are older, seniors who are still working.

And, so, by expanding the threshold and eligibility on both sides of the EITC, there could be great benefit to the community.

Again, with the platform that you have, it is an awesome platform to be able to reach

to partner agencies, particularly other government agencies who are serving the same populations and ensure that they are also carrying the messages towards their constituents about the EITC and the eligibility.

Chairman Pascrell. Thank you very much.

Mr. Schneider. I am out of time, so I yield back.

Chairman Pascrell. Thank you, Mr. Schneider, and thank you to our panel.

And now I am going to call on, for 5 minutes, the gentleman from Ohio,

Mr. Wenstrup. An honor to have him with us today.

Mr. Wenstrup. Well, thank you, Chairman Pascrell, and thanks, Ranking Member Kelly, for having us here today and for this timely and, obviously, very, important hearing.

Commented [TF5]: delete comma

You know, with the 2021 tax filing season kicked off just this past week, there is little doubt that it is going to be complicated again this year, because of the ongoing pandemic. And between the unprecedented economic recovery measures enacted through 2020, and the millions of taxpayers who had unemployment benefits fraudulently claimed in their names, the existing mail backlog, unprocessed 2019 returns at the IRS, our constituents, they are facing a tough filing season, and they are scrambling, as you all know.

And I do want to thank the chairman for specifically raising the issue of the tremendous amount of unemployment benefits fraud our constituents are facing this year. This is something I have been incredibly concerned about. We are hearing from a lot of people about it, and I look forward to working with the chairman for solutions on this, and maybe we have a hearing on it, Mr. Chairman, to help these victims of identity theft and fraud during this tax filing season, because we are all hearing about it, and I see you are nodding your head, and I appreciate that, sir.

And, finally, I want to thank all of our witnesses that are here today and the work that you do and all the volunteers you represent that do the work each and every year to help

millions of taxpayers file their returns. That is a huge, huge benefit to so many Americans.

You provide it for communities, low-income individuals, senior citizens, and I know many of our constituents will, again, be looking for your help, and I appreciate you doing that.

Mr. Rauschenberger, given your experience on the ground, both last year and what we are gearing up for this year, I think the perspective and recommendations you can offer are incredibly important as we look for solutions or ideas, and I want to ask you about the concerns you laid out in your testimony regarding virtual delivery methods and the lack of interest from volunteers.

And my staff in Ohio have also heard from tax filers who are hesitant to use virtual preparation services for one reason or another, and especially for some who may be newer to electronic filing, or may lack reliable internet access.

There is really just no substitute for in-person services, we all get that and understand that, but we are trying to come up with solutions. And, you know, you work with a lot of seniors, and serve an area that is somewhat rural. Have any of your volunteers or clients been able to use the virtual service methods, either last year or this year?

Mr. Rauschenberger. Here in Butler County, the virtual methods were actually just introduced to us in late 2020 for consideration of adopting them for this current tax season. So we really don't have prior experience with them.

It was more trying to decide which of those methods would work in our environment. And in order to work, the first thing is, you need the volunteers' buy-in, because it doesn't really matter if the clients can do it, if the volunteers aren't willing to do it, then it is a moot point.

And what I am saying is, less than half of my volunteers were interested in even going there. Now, I didn't ask them why they didn't want to do it, but just knowing what I know

about it, I understand that it would involve learning -- there is a learning curve with these other methods. And not knowing -- well, just realizing that they would -- it is going to require more time on their -- from their standpoint, to learn the new system, the new way of doing it, I think a lot of them just felt like, you know, they are already contributing a fair amount of time.

And again, remember, we are dealing with a volunteer workforce here. You know, they are not being paid to learn this stuff. All of them, so far, are willing to give of their time and their energy and their effort to provide this service for free.

So in leadership, our hands are largely tied by what will be accepted by our volunteers. I mean, we can try to encourage them along, but at the end of the day, if they choose not to do it, then it doesn't really matter what we come up with. But again, some of those things, honestly, won't work here in western Pennsylvania.

Mr. Wenstrup. Right.

Mr. Rauschenberger. So --

Mr. Wenstrup. I mean, there is clearly many, many -- it is fraught with complications, especially in rural areas or underserved areas --

Mr. Rauschenberger. Right.

Mr. Wenstrup. -- if you will. It is clearly a problem, but if there are things that our district or D.C. offices can be communicating to the volunteers to help them open more doors for in-person assistance, we would be glad to try and do it. And if you can come up with some best practices that would make people feel more comfortable for in-person, we will be glad to share that knowledge as best we can. Thank you, and I yield back.

Chairman Pascrell. Thank you, Mr. -- Dr. Wenstrup. We are happy to have you here today. And now I am going to turn and recognize the gentlelady from the Virgin Islands. How about some weather up here for a change? I want to introduce our good

friend, Ms. Plaskett, and you have 5 minutes and fire away.

Ms. Plaskett. Oh, thank you so much, Mr. Chairman. At this time, I really don't have many questions. I really just wanted to acquaint myself and orient myself to the issues that are so relevant right now that you have with these witnesses, to hold this first hearing during the 117th Congress on free tax preparation services during the pandemic.

The only thing I would note, of course, is that the witnesses are aware that Virgin Islanders, along with those members of -- individuals who reside in the territories have additional requirements because of our Mirror Code that require us to have much more meticulous tax, you know, practices and ensure that we are being very appropriate in our filing.

And I wanted to know if you all, particularly with the changes that were made in the tax laws, how that is going to, you know, affect Virgin Islanders or those that are in the Mirror Code areas in the next tax filing season. If any of the witnesses have any thoughts on that?

Ms. Thompson. Congresswoman Plaskett, thank you for your question, and I am going to ask permission to follow up with you on that, and to connect with some of our partners throughout our network to find out who prepares returns for clients who are Virgin Islanders and what issues and concerns that they see.

Ms. Plaskett. I know that in the past, we have had, you know, particular needs from the Tax Advocacy Group who have supported Virgin Islanders who have to file under the Mirror Code. You know, that becomes increasingly more difficult as changes are made in the Tax Code for those individuals not being able to receive the kind of support that they need to ensure that they are then not audited by the IRS and others.

And so, I just wanted to make sure that those tax preparation services are available, not just for Virgin Islanders, but I know that my brothers and sisters living in Guam, Northern

Marianas, and American Samoa, have particular needs living in those areas related to the Mirror Code?

Chairman Pascrell. Thank you very, very much, Congresswoman, and I think everybody has got to remember that because you are on one of our islands out in the ocean someplace, it doesn't, in any manner, shape, or form, reduce your significance or status. And that has to be clear before we do anything. Period.

Ms. Plaskett. Well, I always appreciate your support, Mr. Chairman, for the people in the territories. I know that the Government of the Virgin Islands is always concerned when we have these tax credits, whether they be Child Tax Credits or Earned Income Tax Credits, because under the Mirror Code, then the government has to pay those moneys out to individual taxpayers, and we are always hopeful and anticipating whether or not the Federal Government is going to do a reimbursement for us.

Over the years, we have lost tremendous, you know, tens, hundreds of millions of dollars over the years in lost income to the general fund of our territories, as moneys were doled out for Earned Income Tax Credit and Child Tax Credit without the reimbursement from the Federal Government.

So, I know that I can count on you, Mr. Chairman, and the other members of the committee, hopefully, to support us in making sure that we receive those reimbursements. Thank you.

Chairman Pascrell. Thank you, Ms. Plaskett. It is an honor to have you here today.

I am going to now turn for 5 minutes to the gentleman from Georgia, Mr. Ferguson. We would love to hear from you.

Mr. Ferguson. Thank you, Mr. Chairman, and to the witnesses, thank you so much for not only your time here today, but your efforts to help our fellow Americans file their taxes. And I have got a couple of questions here, and I am happy to -- I will try to direct

them to individuals. And the purpose of these questions is to really kind of understand where we are in this process, because I think every single person on this subcommittee wants to try to help make sure that the taxpayers are able to file their taxes and get the returns that they are entitled to. So please know, these questions are not meant to be pointed, they are just trying to get good information.

So Ms. Thompson, I am going to start with you. Do you operate in more urban or more rural areas, and do you know if there is a bigger discrepancy between urban, suburban filers, and rural filers and their access? Do you see more of a delay in one area or not, or do they seem to be about the same?

Ms. Thompson. Thank you for your question. I would say that we have more sites that are in urban areas versus rural areas, only because there are more people, and the urban areas are more population centers.

When I first started running a VITA site, I was in Gainesville, Florida, and I covered five counties, one of which was a very rural county that only had one stoplight. It was very challenging for me, from Gainesville, to actually try to deliver services out to the communities, because I was not there and present all the time.

What we see among our partners is that they really do work to try to find partners in rural communities so that we can actually increase the availability of services in those areas. It is just slow-moving, and when people change jobs and people move, and then a pandemic hits, you know, it exacerbates the situation and causes it to take more time.

Mr. Ferguson. Okay. Thank you. The next one, and I don't know if you all would have access to this information -- and Mr. Chairman, maybe we can get staff to look at this as well -- but are you seeing -- do any of you know if there is a delay, or do you see a difference in tax filings in States that have reopened or partially reopened versus those that have remained closed? Mr. Rauschenberger, I will ask you that one if you -- just take a shot at it.

If you don't have it, we will try to get that information from the staff.

Mr. Rauschenberger. I don't have any way of answering that. I have no information to speak about it. Sorry.

Mr. Ferguson. Okay. And then finally, just to spread this around,
Ms. Lee-Villanueva [audio malfunction].

Ms. Lee-Villanueva. I am sorry. I can't hear.

Mr. Ferguson. I am sorry. I had hit my mute button accidentally. Do you know if there is a difference between the capacity and the number of folks coming in as a percentage to your organization, or to any of these incredible, helpful organizations, versus the for-profit tax filers that we see around, that tend to spring up on a regular basis? Are you seeing, is there a big difference between what you are doing and -- because in some cases, the two groups serve the same population, and I was curious if anybody has got any input between the certain free service that you do versus the for-profit service that we see popping up?

Ms. Lee-Villanueva. Well, I don't have a comparison between the two as far as the number of people going, you know, to each of them. I do know that we do have a very high demand for our services right now. And as I was saying in my testimony, we really are seeing even a larger demand than we have in previous years, at least at this point of the season. And we do have concern about capacity and whether or not we are going to be able to serve the full demand that we are seeing.

Mr. Ferguson. Okay. Thank you for that.

And, Mr. Chairman, one final comment here. You know, the reason I am asking these questions is, you know, we will ultimately have a discussion about pushing back the filing deadline, and, obviously, that creates a tremendous number of problems in terms of revenue coming into the Federal Government, in terms of getting returns back to people.

And I look at it, and there is some areas of the country that seem to be doing a lot

Commented [TF6]: are

better than other areas of the country. And do we push it back for everyone, or can we find a more targeted way to do this? And my hope is, we can find a very targeted approach to that. And with that, Mr. Chairman, I will yield back.

Chairman Pascrell. Okay. Thank you, and I am glad that you yield back your time. We are going to have staff work on the very important questions that you asked, Mr. Ferguson, and I thank you for participating today, and have a wonderful weekend.

And now, I am going to recognize, for 5 minutes, the gentleman from Pennsylvania, Mr. Evans. You are on, Mr. Evans.

Mr. Evans. Thank you, Mr. Chairman, and thank you for your leadership on this very important issue. The question I would like to ask is to the entire panel. Of the taxpayers you have assisted for filing this season, would you say that a lot of them are in immediate need of financial assistance?

Ms. Lee-Villanueva. Could I ask you to repeat the last part of your question again? I apologize.

Mr. Evans. I said, basically, of the people, would you say that a lot of them are in immediate need of financial assistance?

Ms. Zuidema. Yes.

Mr. Evans. Somebody said yes?

Ms. Zuidema. That was me, trying to be brief.

Mr. Evans. That is good. I am happy about that.

Ms. Zuidema. Yeah. Most of the folks who visit our tax site every year are in need of financial assistance, and a lot of them look to the refunds that they receive through tax credits for financial relief in that tax season. And this year, more so.

Mr. Evans. So in other words, if you compare -- obviously we are in the middle of a pandemic that is highly unusual. If you make a comparison of the current year we are in

versus the past year, you see more immediacy of their needs?

Ms. Zuidema. Absolutely, yes. Yeah, we haven't seen too many taxpayers yet, but we see what is going on in the community with higher unemployment, need for emergency assistance, such as food and rental assistance, and we know that folks are concerned.

Mr. Evans. Is that everybody on the panel?

Ms. Thompson. I can tell a story of a partner who told us that, you know, they just opened their sites and they had clients coming in, and this is just an indication of the need, and the need for information as well, because this particular client looked at their tax return, looked at their refund amount, and began asking questions about an extended child tax credit, and the next round of EIPs and where funds for both of those are.

And, so, we see people who are, yeah, strapped for cash, and they come in with a need, but then they also come in with a need for information and an understanding about what is actually going on in Congress, and where, you know, where they stand with regard to additional benefits that they may be eligible to receive in the coming months.

Mr. Evans. The other gentleman, does he have any comment?

Mr. Rauschenberger. I would --

Mr. Evans. Yes.

Mr. Rauschenberger. I would agree that since we frequently see individuals that are low-income folks, that they, in general, would be in greater need of additional funds at the moment.

The tax season for us, we haven't actually seen anyone yet, but even under the best of circumstances, we wouldn't have actually opened until this week because the IRS didn't start processing returns until last Friday anyway.

So it is a little too early to say, for sure, but again, just based upon past practice, I would say that the need is greater now than it has been in previous years.

Mr. Evans. Real quick, Mr. Chairman, that is really what I was trying to find out is compare, as you go into this season versus 2020, 2019, I am just making a comparison. And I think it is important for all members on the committee to have an understanding exactly the immediacy of getting things done. That is really what I was looking for from you. Okay? I thank you, and I yield back the balance of my time, Mr. Chairman.

Chairman Pascrell. I want to thank the gentleman from Pennsylvania, Mr. Evans, and I am glad you brought up that very important issue at the end, and, of course, Mr. Rauschenberger did a good job in summing up what the others have said, and give us some good direction. So, you know, we got a tool out here that we have got to level to make sure it works even more for the next time. Thank you, Mr. Evans.

Mr. Evans. Thank you, Mr. Chairman.

Chairman Pascrell. The chair now recognizes, for 5 minutes, the gentleman from Pennsylvania. See, Pennsylvania always shows up. Mr. Smucker?

Mr. Smucker. Thank you, Mr. Chairman.

Chairman Pascrell. There you are.

Mr. Smucker. Can you hear me? Yes, Pennsylvania is in the House, we are here. It is always a pleasure to see my colleague, Mr. Evans, and to work with him. We worked in the State legislature together, and now here in D.C., so good to see you, Dwight.

And I want to start by just saying thank you to each of you who are witnesses here, not only for being on the call here today, but for the work that you do. I can tell you I have visited VITA locations in my district, and I have seen the value of the service that you provide to people who really need your help.

And I have also seen the way that volunteers have been engaged in the process and do it year after year, just because they love doing it. They love the interaction with folks, and they just love helping people in that way. So I thank you for what you do, and I would like

to thank the chair for this hearing to talk about and highlight these services that have been provided and how they have been impacted by COVID.

I did want to -- Mr. Rauschenberger, you specifically mentioned how the rollout of vaccines would help, and I think what you had said was, it is going to help people be more comfortable coming in, in person, and, also, potentially help more volunteers be more comfortable with helping.

Commented [TF7]: delete comma

I have been -- you know, we are both in Pennsylvania, and I have been a little disappointed in Pennsylvania that we are one of the lowest in the list in terms of the -- excuse me -- percentage of our population that has been vaccinated.

So, I am concerned about that, but I am interested in hearing how that is impacting you, if you would just expand a little bit on how a vaccine rollout will improve your organization's ability to both recruit volunteers and to meet the needs of your customers?

Mr. Rauschenberger. Okay. Well, I guess the first thing I would say is, about 10 percent of my volunteers chose not to recertify to volunteer for this year because of concerns surrounding the virus. So I was kind of -- you know, our capacity to serve was decreased going into the season.

And, again, you know, that was an individual decision. It was not up to us to pressure people one way or -- our volunteers one way or the other to volunteer in our program this year. If that is the decision that they made, then we respected it, and we look forward to them resuming, coming back next year, hopefully when things are safer.

But as far as serving other clients in person, our national organization is relying upon a virus map that is put together by Johns Hopkins University that is capable of indicating what the current situation is, the status of the virus in every county across the United States. So I am sure they are keeping themselves busy, you know, accumulating that data all the time.

But the way that our organization has approached this is that in order to provide -- the more in-person time that you spend with a client, then the better the situation has to be with the virus in that community. In other words, if the virus is in epidemic stage, well, they are totally fine with one of the methods that is completely -- there is no customer interaction at all.

But, again, that is one of the options that, like I say, that won't work, you know, in our area. We just don't have the clients that are technologically enough able to work the technology to make that happen. But to get back to, like, where we have done it traditionally, to do in-person service for an hour, or an hour and a half appointment, that requires the virus to be in a very controlled state. And we are not -- obviously, we are not there right now.

But because this year, now we have these vaccines that are being introduced, my hope is that if we get all of our volunteers vaccinated, and since the majority of our clients naturally will want to be vaccinated, but in a relatively short period of time, in other words, the providers of the service --

Mr. Smucker. I am going to stop you, Mr. Rauschenberger, if I may, because I have a minute left, and I wanted to just briefly quickly ask another question. Maybe I will just ask of you since I have you on here.

And by the way, I appreciate you being here. I am glad the ranking member, who is another good member from Pennsylvania, brought you on.

But my next question is, you know, I get two questions in regards to the IRS right now from constituents. One is, When is my refund coming? I was just talking to a constituent yesterday who had a situation where it has been a year since -- and someone has not received a \$4,500 refund which was very, very important to them.

But then the other is about the economic impact payments, the direct payments from

COVID relief. You know, some people just have been unable to get those, even though they go on the IRS website, and so on and so forth. And you know, we are hoping that gets rectified when they file their taxes and they are going to be able to get that impact payment.

Is that true, do you think, is it working that way? Will people be able -- who have not had access, who have not been able to get their impact payment, will they get that during the process? Are you seeing that occurring now? During the filing process?

Mr. Rauschenberger. Yeah, it is my understanding that they will get it. And again, because we haven't actually been doing it yet, I can't say that I have seen it work, but I don't have any reason to think that it is not going to work.

Mr. Smucker. Okay. Well, I am hopeful. I just am curious very much how that is going to work. I know I am out of time. I thank you, and I am sorry I had to cut you off on your first answer.

Thank you, Mr. Chairman.

Chairman Pascrell. Thank you, Mr. Smucker. We enjoyed your questions, and thank you to the panelist who answered the question.

The chair -- I want to recognize for 5 minutes, the gentleman from Nevada, my good friend, Mr. Horsford. Good afternoon.

Mr. Horsford. Good afternoon, and thank you so much, Mr. Chairman. I want to appreciate you first for holding this critically important and timely hearing to discuss free tax preparation services during this pandemic.

As has been pointed out, now more than ever, our constituents will need help navigating this tax filing season given the effects this pandemic has caused on families and individuals throughout the country. That is why I am so glad we have organizations participating in the Volunteer Income Tax Assistance programs with the IRS.

VITA helps millions of taxpayers earning less than \$57,000 in income to file their

taxes for free. And I want to thank all of the volunteers across the country for all of the support and the assistance that you provide to taxpayers who really do need it.

Specifically, I want to highlight the work that Pat Smith and the Nevada Free Taxes Coalition provide to thousands of southern Nevadans every single year. The Nevada Free Taxes Coalition provides free tax assistance to low- and moderate-income individuals and families, people with limited English proficiency, veterans, seniors, people with disabilities, and individuals living throughout rural areas.

This work is critical to ensure that all Nevadans receive the tax credits that they are entitled to. In fact, I partnered with the Nevada Free Taxes Coalition last February at an economic forum and tax clinic, where I was able to understand more about how they promote the program and work with our community to get more Nevadans the tax assistance that they need.

The Nevada Free Taxes Coalition does great work partnering with community institutions in my district, such as the Doolittle Senior Center, the Pearson Community Center and the Pahrump Community Library, just to name a few.

But due to COVID-19, many of the VITA sites in Nevada had to close, and others are offering limited access to the service. Despite this pandemic, the Nevada Free Taxes Coalition was able to help 7,000 individuals, families, students, seniors, disabled persons, and veterans, claim the Earned Income Tax Credit and other credits, returning over \$7.7 million in refunds last year.

Unfortunately, COVID-19, as we all know, is still ravaging our communities. Now that we are in a tax season, Congress must do everything possible to make sure that the VITA Program and the Tax Counseling for the Elders Program have the resources that they need to make sure individuals and families can receive the tax credits that they are entitled to, direct cash payments that individuals may not have received but qualify for, and offer the peace of

mind that they will receive great tax preparation service.

So with that, I want to focus my questions on access to services. For Ms. Thompson and Ms. Lee-Villanueva, I just hosted a telephone town hall Tuesday night with seniors from throughout my district about signing up for the COVID-19 vaccinations.

Several seniors on that call mentioned that they didn't have internet services and wanted to know other ways to sign up for vaccinations. So my question is, for those same exact seniors, what services are being offered for individuals without internet access, and what outreach is being conducted to notify them of this free tax preparation service?

Ms. Lee-Villanueva. Yes. Thank you. This is Lynnette. I can start. So with AARP Foundation Tax-Aide, we have the different options that are available. I don't know that I have really explained clearly our low-contact model, but this is where the taxpayer actually can come into a physical site and then either have their tax documents scanned or dropped off and cataloged so that they are only there for right around 15 minutes, and then they go on their way, and the return is prepared, and then they come back at another time to complete the process.

So this is one that we are hoping that we will be able to provide that service where it is not a full in-person, where the taxpayer is there the entire time that the return is being prepared, but it does provide that service, you know, for them, and we are hoping that that will be service as long as --

Mr. Horsford. Thank you.

Ms. Lee-Villanueva. -- our facilities are able to open.

Mr. Horsford. And Ms. Thompson real quick before my time is expired.

Ms. Thompson. Just ditto to everything that Lynnette said. And thank you for the shout-out. Pat Smith and Nevada Free Tax Coalition are wonderful partners.

Mr. Horsford. They are. Well, we will provide more information on our website for

people, but thank you, Mr. Chairman, for your leadership, and to my colleagues, for this hearing today.

Chairman Pascrell. Thank you, Mr. Horsford. Some great questions, and thank you to our panel again.

And now I am going to turn to Ms. Moore of Wisconsin. The gentlelady has 5 minutes. Ms. Moore, it is all yours.

Ms. Moore. Thank you so much, Mr. Chairman. Just let me say how delighted I am to be serving once again on this subcommittee. Let me just add my voice to all [inaudible] talk about the importance of this panel. I have learned a lot just listening to them today.

I just wanted to briefly ask [inaudible] Ms. Zuidema, how do you, quote/unquote, recruit folks to come and avail themselves of your service? Is it just first come, first serve? Sign up for yourself? You know, like, does United Way or AARP send out notices to targeted people?

And there is a very specific reason that I am asking that, so could you share with me just briefly what your recruitment efforts are?

Ms. Zuidema. Sure. Thanks for the question. We put information out in the community. In a traditional year, we probably use a lot of print resources to spread the word, working with community organizations and faith-based groups to get the word out, as well as social media promotion, and then using 2-1-1, which is in every community, information and referral.

And then, most sites offer appointment-setting, which we feel is the best way to manage crowd control, and also be respectful of people's time when they come out. And, so, we make appointments on the phone or over the internet.

Ms. Moore. Well, thank you so much for that. You know, and the reason I ask that question is because the uptake of the EITC, and maybe the Child Tax Credit, is not where we

want it to be. And we know, without any debate, that these are life-changing and life-sustaining benefits.

These EIPs, I mean, there is not a day that goes by that I don't get a call or a text from a constituent saying, When are we going to get the next EIP? And the reason that I am raising this is because throughout this pandemic and crisis, the IRS created a new utility, a tool, the nonfiler portal, for those people who don't file income taxes, who don't even know that they are entitled to their EIP, CTC, or EITC.

And we are wondering -- and I have just written a letter, as a matter of fact, and I would like to add this letter to the record, without objection, Mr. Chairman -- it is a letter to the Honorable Janet Yellen and to Charles Rettig, the Commissioner of the IRS, to say we need to use this nonfiler portal to identify people who, but for our outreach, would not even know, and then maybe refer them to VITA providers.

In fact --

Chairman Pascrell. Ms. Moore, I just wanted you to know that that, without objection, is so ordered.

[The information follows:]

***** COMMITTEE INSERT *****

Ms. Moore. Thank you so much, Mr. Chairman.

Chairman Pascrell. You are welcome.

Ms. Moore. In fact, in September, the IRS sent out 9 million letters to people who had not filed income taxes to let them know about the EIP. So we know that they have the capacity to do this. And I guess I just -- I know that you are burdened. I know -- I heard you, Ms. Thompson, loud and clear say that we need more money, you need more money to do what you do.

I just want to point out, Mr. Chairman, that the latest data I could track down, we have \$441 billion in our tax gap, taxes that are not being collected. So we can find the money to shore up what the [inaudible] to provide more services, especially now.

So I just want some feedback, maybe from you, Ms. Thompson, maybe from Ms. Zuidema, about how, if you had the money, and if the IRS were able to refer people to you based on ZIP Code or whatever, and say, here are people we have identified, we really think that that would be -- I just want you to affirm that that might be a way.

Also, Mr. Chairman, we don't offer telephone services anymore through the IRS to fill out forms and just wondering. So I would yield now my 15 seconds to Ms. Thompson.

Ms. Thompson. Thank you. Thank you for your question. We have asked the IRS for that data and information and the stats on the 9 million letters that they sent out. We actually -- so it is a great help to get that information by ZIP Code because our partners can then target their marketing to the ZIP Codes and to the areas where people we know that there are nonfilers.

Ms. Moore. Thank you so much. Thank you, Mr. Chairman.

Chairman Pascrell. Thank you very much, Ms. Moore, and we appreciate your questions and your thoughts as always.

I want to thank our witnesses for joining us today. Rebecca Thompson, Lynnette

Lee-Villanueva, Yvonne Zuidema, and Mr. Rauschenberger were excellent witnesses, answered all the questions, had some thoughts that we need to reconsider here. Our time is running out unfortunately, but we will reconsider it.

The members have 2 weeks to submit written questions to be answered later in writing. Those questions and your answers will be made part of the formal hearing record. And I am sure after the -- and we have heard the witnesses. Our members on both sides will be thinking of recommendations to shore up this needed service that can work even better if we help it along, so thank you all for being here.

The members asked terrific questions. I really appreciate your presence today, and the fact that they did do what we asked them to do. So God bless, we will be with you soon. The subcommittee stands adjourned. God bless.

[Whereupon, at 3:48 p.m., the subcommittee was adjourned.]

Submissions for the Record:

[Congresswomen Gwen Moore Submission for the Record, Letter](#)

Questions for the Record

[Congressman Danny Davis](#)

Responses

[Rebecca M. Thompson, Prosperity Now](#)

[Yvonne Zuidema, United Way of Passaic County](#)

Public Submissions for the Record

[Center for Fiscal Equity, Comments for the Record](#)