



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

March 18, 2020

Russell Vought
Acting Director
Office of Management and Budget
725 17th Street, NW
Washington, DC 20503

Dear Mr. Vought:

In accordance with section 3(c) of Executive Order 13891, Promoting the Rule of Law Through Improved Agency Guidance Documents, dated October 9, 2019, this letter confirms our understanding that the Department of the Treasury has been granted an extension to comply with the requirements under sections 3(a) and (b) of the Order.

The Department of the Treasury and its bureaus maintain a large number of guidance documents, and the project of reviewing, rescinding (as appropriate), and posting guidance requires significant information technology and other resources. An extension will enable the Department to complete the process directed by Executive Order 13891.

As you know, the Department of the Treasury takes seriously the limits on use of subregulatory guidance. Prior to Executive Order 13891, in March 2019, the Department issued a Policy Statement on the Tax Regulatory Process in order to reaffirm its commitment to a tax guidance process that encourages public participation and transparency. That statement underscored that the Department's subregulatory guidance is not intended to affect taxpayer rights or obligations independent from underlying statutes or regulations. The statement further recognized that, unlike statutes and regulations, subregulatory guidance does not have the force and effect of law.

The Department is committed to the principles set forth in Executive Order 13891. We look forward to continuing this work with you and your staff.

Sincerely,


David F. Eisner
Assistant Secretary for Management