

Congress of the United States  
Washington, DC 20515

November 8, 2022

The Honorable Janet L. Yellen  
Secretary of the Treasury  
US Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington, D.C. 20020

The Honorable Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, N.W.  
Washington, D.C. 20024

Dear Secretary Yellen and Commissioner Rettig:

We write to ensure equitable implementation of the enhanced 2021 Child Tax Credit (CTC) by urging you to use your authority under 26 U.S.C § 7508A (per the Presidential COVID-19 emergency declaration made pursuant to the Stafford Act) to extend by one year (to April 15, 2023) the 2021 tax filing deadline for taxpayers who were unable to obtain their Individual Taxpayer Identification Number (ITIN) or Social Security Number (SSN) by that deadline.

Under Section 205 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act) [26 U.S.C § 24(e)(2)], unless a taxpayer with at least one qualified child has obtained their ITIN or SSN on or before the 2021 filing season deadline, they can no longer claim the enhanced CTC at this time, while most households have until 2025 to claim the enhanced credit. Because of this undue requirement—and due to direct effects the COVID-19 emergency—hundreds of thousands of otherwise qualified children from mixed-status and newly-resident families across the country will be inequitably excluded from the substantial economic and health benefits of the 2021 enhanced CTC.

The COVID-19 emergency created multiple obstacles to filing for the CTC that we believe justify and necessitate an extension of the truncated April 15, 2022 deadline imposed by the PATH Act. These circumstances have included pandemic job losses, school closures, increased administrative burden, delays for non-filer individuals, and a compressed outreach timeline. These substantial obstacles, caused by the pandemic emergency, made filing for an ITIN/SSN in time to claim the 2021 enhanced CTC a significantly increased burden, warranting an extension.

Like many households during the COVID-19 pandemic, mixed-status and newly-resident households were focused on finding or keeping jobs and sources of income in the wake of substantial economic disruption and drastically increased health risks. Additionally, thousands of affected families were navigating the damaging effects of school closures, often with limited childcare and educational resources. The pandemic emergency thus left little time for the burdensome process of filing for an ITIN or SSN.

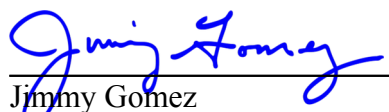
As you know, under normal conditions, the process of acquiring an ITIN number and navigating the tax system has been lengthy and burdensome for non-Social Security taxpayers and taxpayers from historically marginalized communities, with wait times lasting months or a year. Significant administrative delays unavoidably caused by the pandemic further disrupted the process of getting an ITIN. Additionally, IRS in-person assistance centers were closed for public health reasons through much of the pandemic. At the same time, recently naturalized citizens, asylum seekers, recent Temporary Protected Status recipients (such as new beneficiaries from the August 2021 designation for Haiti), as well as new green card recipients faced similar administrative burdens, caused by the COVID-19 pandemic. This impeded their ability to obtain an SSN for themselves and/or their qualifying children in time to file for the expanded Child Tax Credit by the April 15, 2022 deadline imposed by the PATH Act.

Finally, the compressed timeline for outreach regarding the deadline by IRS and its partners significantly affected communities of taxpayers which have historically been hard-to-reach. For these communities, in-person assistance is a critical step to building trust and engagement, one which was necessarily halted or restricted during much of the pandemic. While local advocates worked hard to reach as many people as possible, they need additional time to inform non-filer taxpayers, answer questions, and help collect documentation. The pandemic caused substantial harm to this process, directly affecting the ability of filers to receive the outreach they needed to file by the deadline.

Given your commendable commitments to equitable service, we request that you strongly weigh the equity issues inherent in the reality that most households now locked out from the enhanced CTC due to the PATH Act are disproportionately households of color. Extending the deadline would alleviate some of the discrepancies between qualified children in mixed-status families and qualified children in other households who have three years to claim the 2021 enhanced CTC.

Granting this relief to the millions of taxpayers affected by the COVID-19 emergency (as provided in Section 7805A) who could not claim their 2021 enhanced Child Tax Credit would expand equitable, much needed relief to communities of taxpayers who historically are the most disadvantaged and recognize the real-world impact of the pandemic on families struggling to stay afloat. Given that April 15, 2023 is less than 6 months away, we urge you to grant the extension as soon as possible. Thank you for your consideration and your hard work on behalf of our country and its taxpayers.

Sincerely,



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Jimmy Gomez  
Member of Congress



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Madeleine Dean  
Member of Congress



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Barbara Lee  
Member of Congress



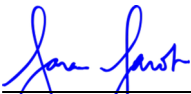
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Nikema Williams  
Member of Congress



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Dwight Evans  
Member of Congress



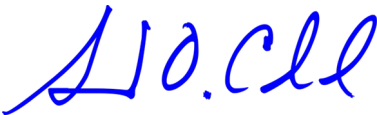
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Sara Jacobs  
Member of Congress




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Nanette Diaz Barragán  
Member of Congress



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Salud Carbajal  
Member of Congress



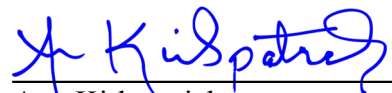
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Julia Brownley  
Member of Congress



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Gwen S. Moore  
Member of Congress



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Ann Kirkpatrick  
Member of Congress



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Dina Titus  
Member of Congress



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Danny K. Davis  
Member of Congress



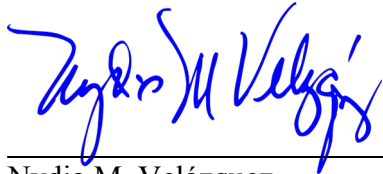
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Jesús G. "Chuy" García  
Member of Congress



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Judy Chu  
Member of Congress



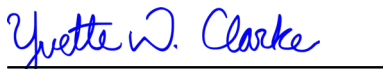
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Nydia M. Velázquez  
Member of Congress



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Pramila Jayapal  
Member of Congress



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Yvette D. Clarke  
Member of Congress



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Eleanor Holmes Norton  
Member of Congress



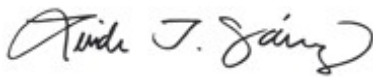
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Ritchie Torres  
Member of Congress



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Henry C. "Hank" Johnson, Jr.  
Member of Congress



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Linda T. Sánchez  
Member of Congress



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Zoe Lofgren  
Member of Congress



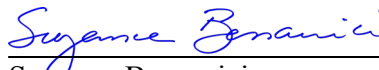
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Mark DeSaulnier  
Member of Congress



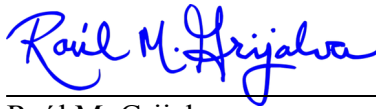
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Grace F. Napolitano  
Member of Congress



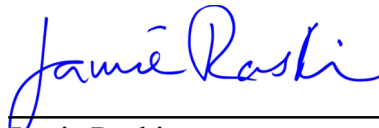
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Suzanne Bonamici  
Member of Congress



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Raúl M. Grijalva  
Member of Congress



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Jamie Raskin  
Member of Congress



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Steve Cohen  
Member of Congress



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James P. McGovern  
Member of Congress



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Adriano Espaillat  
Member of Congress



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Frederica S. Wilson  
Member of Congress



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John Garamendi  
Member of Congress



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Bonnie Watson Coleman  
Member of Congress



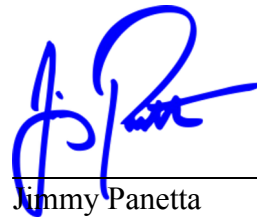
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Brendan F. Boyle  
Member of Congress



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Jim Costa  
Member of Congress



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Jimmy Panetta  
Member of Congress



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Tony Cárdenas  
Member of Congress



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Mondaire Jones  
Member of Congress



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Norma J. Torres  
Member of Congress



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Sylvia R. Garcia  
Member of Congress



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Alan Lowenthal  
Member of Congress



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Jerrold Nadler  
Member of Congress



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J. Luis Correa  
Member of Congress



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Ted W. Lieu  
Member of Congress



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Sheila Cherfilus-McCormick  
Member of Congress



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Doris Matsui  
Member of Congress



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Lucille Roybal-Allard  
Member of Congress