

# United States Senate

WASHINGTON, DC 20510-4704

August 6, 2021

The Honorable Janet Yellen  
Secretary of the Treasury  
U.S. Department of the Treasury  
1500 Pennsylvania Ave., NW  
Washington, DC 20220

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

Dear Secretary Yellen and Commissioner Rettig:

I first want to commend you and your staff for your diligent work in implementing the American Rescue Plan, and – in particular – the expanded Child Tax Credit. This request is intended to complement your efforts in order to ensure that every eligible family is able to access the relief Congress provided with the expanded Child Tax Credit, which is expected to reduce childhood poverty by 45 percent.<sup>1</sup> Not only will the expanded Child Tax Credit help families purchase basic necessities for their children, but economists estimate that the credit will also help local economies by generating more than \$18.6 billion in additional spending each month.<sup>2</sup> The expanded Child Tax Credit also allows families to receive advance payments of the credit on a monthly basis, rather than waiting for a lump sum after next year's tax season.

The Administration, Congress, and private stakeholders have made significant efforts to reach out and educate taxpayers and non-filers about the expanded Child Tax Credit; however, more can and must be done to reach all eligible families and provide them with this critical lifeline. The Center on Budget and Policy Priorities estimates that over 4 million children in low-income families are in jeopardy of missing the monthly Child Tax Credit payments.<sup>3</sup>

You have already released state-by-state data about the first two disbursements of the monthly Child Tax Credit.<sup>4</sup> For example, the Internal Revenue Service (IRS) has paid \$325,617,000 in these credits to 1,322,000 qualifying children in Washington state for the first month of the

<sup>1</sup> Christopher Pulliam & Richard Reeves, *New Child Tax Credit Could Slash Poverty Now and Boost Social Mobility Later*, BROOKINGS (Mar. 11, 2021), <https://www.brookings.edu/blog/up-front/2021/03/11/new-child-tax-credit-could-slash-poverty-now-and-boost-social-mobility-later/>.

<sup>2</sup> *Expanded Child Tax Credit Will Inject More Than \$18.6 Billion Into Local Economies Each Month*, JOINT ECONOMIC COMMITTEE (Aug. 2, 2021), <https://www.jec.senate.gov/public/index.cfm/democrats/2021/8/expanded-child-tax-credit-will-inject-more-than-18-6-billion-into-local-economies-each-month>.

<sup>3</sup> Kris Cox, et al., *State and Local Child Tax Credit Outreach Needed to Help Lift Hardest-to-Reach Children Out of Poverty*, CENTER ON BUDGET AND POLICY PRIORITIES (July 29, 2021), <https://www.cbpp.org/research/federal-tax/state-and-local-child-tax-credit-outreach-needed-to-help-lift-hardest-to-reach>.

<sup>4</sup> *Treasury and IRS Announce Families of Nearly 60 Million Children Receive \$15 Billion in First Payments of Expanded and Newly Advanceable Child Tax Credit*, U.S. DEP'T OF TREAS. (July 15, 2021), <https://home.treasury.gov/news/press-releases/Treasury-and-IRS-Announce-Families-of-Nearly-60-Million-Children-Receive-%2415-Billion-Dollars-in-First-Payments-of-Expanded-and-Newly-Advanceable-Child-Tax-Credit>.

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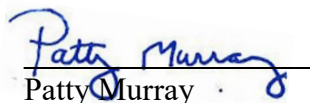
program.<sup>5</sup> But with over 1.6 million children living in Washington state,<sup>6</sup> there are potentially thousands of qualifying children missing out on this benefit. I write today to ask for additional, more granular data so that my office and others can continue to work to reach even more children, including those in vulnerable communities that stand to benefit the most from these payments. I know these families are difficult to reach, as they may not typically file taxes, are experiencing homelessness, are not primarily English speakers, or are hesitant to provide the IRS with personal information.<sup>7</sup> But we must try to reach them.

Accordingly, I ask that the IRS make Child Tax Credit payment data available by zip code (and provide any other more granular information you have available) so interested parties like myself can better focus our efforts to reach communities that are not currently availing themselves of this life-changing benefit. Families need this money now and cannot wait until tax season next year.

I understand the enormous challenges your agencies have faced throughout the COVID-19 pandemic. This additional information being requested should not be a heavy lift, and will have tremendous positive results. Knowing where to target our outreach efforts will arm eager stakeholders with additional data to ensure the expanded Child Tax Credit – particularly in the form of advance monthly payments – gets into the hands of all eligible families across the country, just as Congress intended.

We look forward to hearing from you. Thank you in advance for your attention to this important matter.

Sincerely,



Patty Murray  
United States Senator

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<sup>5</sup> *Id.* (as of July 31, 2021).

<sup>6</sup> *Under 18 Child Population by Race/Ethnicity in Washington*, KIDS COUNT DATA CENTER, <https://datacenter.kidscount.org/data/tables/4490-under-18-child-population-by-race-ethnicity#detailed/2/any/false/1729/any/10512> (last accessed Aug. 4, 2021).

<sup>7</sup> Lorie Konish, *'Tax Hesitancy' Could Hold Parents Back From Signing Up for the Child Tax Credit. Why Those Fears are Unfounded*, CNBC (Aug. 3, 2021), <https://www.cnbc.com/2021/08/03/child-tax-credit-tax-hesitancy-keeps-some-parents-from-signing-up.html?&qsearchterm=tax>.