

November 19, 2021

The Honorable Janet Yellen  
Secretary of the Treasury  
1500 Pennsylvania Avenue NW Washington, DC 20220

The Honorable Lily Batchelder  
Assistant Treasury Secretary for Tax Policy  
1500 Pennsylvania Avenue NW Washington, DC 20220

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

Dear Secretary Yellen, Assistant Secretary Batchelder, and Commissioner Rettig:

We write as members of the Automatic Benefit for Children (ABC) coalition to recommend that **the IRS continue to allow families to file taxes using a simplified filing tool to receive the Child Tax Credit (CTC) and other critical benefits. This tool should be available at the beginning of 2022 and on an ongoing basis.** Our organizations have been steadfastly working to ensure that families with low incomes receive the expanded CTC made available in the American Rescue Plan Act of 2021 (ARPA). We have seen first-hand the value of simple and straightforward tools that allow families to claim the advance portion of their 2021 CTC and any Economic Impact Payments (EIPs) they are owed. These tools are especially important for communities which have been marginalized and [excluded](#) from support in the past, including Black and Latinx families, immigrant families, people living in US territories like Puerto Rico, and families with disabilities for whom the paperwork and [administrative burdens](#) associated with public benefits have too often created insurmountable barriers to access. Simple and straightforward tools can put crucial benefits within reach for the families who need the support the most, especially when they are designed to be user-friendly, accessible via mobile devices, and available in multiple languages.

We applaud the IRS for making it possible for families to file taxes using simplified filing tools this year, in line with the recommendations in our May 11 [letter](#). To ensure that families can claim the second half of their 2021 CTC, as well as any future advanced payments of the CTC, we urge the IRS to continue to make it possible for families to file taxes using simplified filing tools early in 2022 and moving forward. Many families who will benefit the most from the CTC do not have an obligation to file, do not identify as tax filers, and rely on the simplified filing process that the IRS has created to access social benefits. For example, Mia Thomas, who is raising a 12-year-old daughter in Philadelphia and cannot work because of multiple sclerosis,

said she had “heard of the credit, but thought it was for people who work and file taxes, and not me.” Legal services attorneys [pointed her to the simplified filing tool for non-filers](#), however, and she was able to receive the monthly benefit. We cannot take away this simplified process now. Instead, we should ensure that next year and, in the years to come, social benefits administered through the tax system are easy and straightforward to access through a simplified filing process.

**Specifically, we urge the IRS to enable a simplified filing process that:**

- 1) **Is truly simple.** The tax filing process should be as simple as possible, and families should only be asked for information that is absolutely necessary to calculate the CTC and other critical social benefits. A basic principle that should guide simplified filing is that families should not be asked for any information to which the IRS already has access. Specifically, 1) families should not have to report income data that are already reported to the IRS and 2) families should not have to report how much they have already received from the CTC or EIPs, or calculate how much they are owed (as they were required to do for the Recovery Rebate Credit this year). Asking filers for this information only increases burden, confusion, and delay, as the IRS is going to issue payments based on the data it already has, regardless of what filers report.
- 2) **Is available year-round, every year.** A simplified filing tool should be a permanent feature of the tax filing system and families should be able to rely on this tool year-in and year-out to claim social benefits. We should not be scrambling to enable a simplified process shortly before the beginning of a new tax season.
- 3) **Allows families to claim the most significant social benefits administered through the tax system—including the CTC, the Earned Income Tax Credit (EITC), and any missed EIPs.** We must ensure that families do not miss out on any of the major social benefits administered by the tax system if using the simplified filing process. This year, families could claim the CTC and the EIPs through the simplified filing process, but not the EITC. In addition to allowing families to claim the CTC and any missed EIPs from 2020 and 2021, the 2022 simplified filing tool should allow families to claim the EITC. Even many families without a filing obligation are owed significant refunds because of the EITC. For some of these families, the EITC is as big or bigger than their CTC payments. For example, a parent with two older children filing as head of household could have income under the filing threshold and nonetheless be eligible for the maximum EITC of \$5,980. Allowing families to claim the EITC through a simplified filing process will increase the amount of the EITC that goes into families’ pockets, as more than half of families who claim the EITC currently use paid preparers, who typically charge hundreds of dollars to file returns. It will also allow more families to claim the EITC who do not currently do so because they fear the consequences of making a mistake in filing their return. In the end, the simplified process will significantly

reduce the administrative burden on families, helping to expand access to critical support and [advance racial equity](#).

**In addition, the most user-friendly, accessible simplified filing tool for families should be prominently displayed on the IRS website in multiple languages.** Having multiple simplified filing tools can cause confusion for families and it is critical that the most user-friendly tool—one which is mobile-friendly and in multiple languages, including Spanish — be prominently displayed on the IRS website, so that all outreach resources can direct families to that tool and families can trust that it is approved by the IRS.

A permanent, simplified filing process is a critical component of a comprehensive strategy to ensure that all eligible families access the CTC, and it reaches the families who need it the most. Ultimately this will be key to reducing poverty and advancing racial equity. Over the long term, we should continue to simplify tax filing for families with more complex tax situations, so that everyone can easily access the system and the important social benefits it provides. Thank you for your commitment to putting this important benefit in reach of families. We look forward to working with you to continue to improve access to the CTC in the months and years to come.

Please contact Elisa Minoff ([elisa.minoff@cssp.org](mailto:elisa.minoff@cssp.org)) and Emma Mehrabi ([emerhabi@childrensdefense.org](mailto:emerhabi@childrensdefense.org)) with any questions. We look forward to meeting with you to discuss this critical issue in the coming weeks.

Sincerely,

Bread for the World  
Center for American Progress  
Center for Law and Social Policy (CLASP)  
Center for the Study of Social Policy  
Children's Defense Fund  
Child Welfare League of America  
Children's HealthWatch  
Children's Rights  
Citizens' Committee for Children  
Community Change Action  
COMMUNITY LEGAL AID SOCIETY, INC. Delaware  
Community Legal Services of Philadelphia  
Economic Security Project  
Educational Alliance  
First Focus on Children  
Futures Without Violence  
Georgetown Center on Poverty & Inequality  
Global Women's Strike  
Golden State Opportunity

Greater Boston Legal Services  
Hispanic Federation  
Humanity Forward  
ideas42  
Income Movement  
JFI, the Jain Family Institute  
John Burton Advocates for Youth  
Law Foundation of Silicon Valley  
Maine Equal Justice  
MomsRising  
National Association of Counsel for Children  
National Center for Housing & Child Welfare  
National Diaper Bank Network  
Network Lobby for Catholic Social Justice  
National Women's Law Center  
Our Children Oregon  
ParentsTogether Action  
Partnership for America's Children  
Propel  
Prosperity Now  
RESULTS  
SaverLife  
Share Our Strength  
Social Current  
The Arc of the United States  
UNIDOS US  
Universal Income Project  
United Way Worldwide  
Women of Color in the Global Women's Strike  
Youth Law Center  
Youth Villages  
ZERO TO THREE