

May 11, 2021

The Honorable Janet Yellen
Secretary of Treasury
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 and Commissioner Rettig:

We write as members of the Automatic Benefit for Children (ABC) coalition with **recommendations to better connect families who have not recently filed taxes with simple, easy, and straightforward online tools to guarantee that all eligible families receive the 2021 advance Child Tax Credit (CTC)**. Our organizations are working collectively to ensure that families, especially families with low-incomes who will benefit the most from this expansion in the American Rescue Plan (ARP), receive the CTC. We understand that the IRS is continuing to ask families to file their taxes before the May 17th filing deadline. However, we hear [concerns in our communities](#) that among families who are not required to file, many 1) do not understand they need to file to receive the advance CTC, and 2) do not have access to the basic support they need to file. According to the Tax Policy Center, the IRS's own electronic tools are preventing millions of families from filing their taxes.

Until the IRS can build its own simplified and accessible filing tool for families, **we call on the IRS to immediately reinstate the non-filers portal** that was used to allow families to claim their Economic Impact Payments (EIPs) last year, with the added ability to enter children for purposes of the CTC and EIPs. This portal helped [millions of households access the EIPs](#) in spite of widespread [technical problems](#) and usability issues. Last year's experience proves that a simplified filing process can make all the difference for families who are not required to file—especially communities of color, who are more likely to be left out of social support due both to historic and present racism. The IRS should work quickly to reestablish this online tool so that families with lower incomes receive their monthly checks when the IRS sends them out in July.

Moving forward, the IRS should establish an even more simplified and accessible filing tool to allow families to receive the advance CTC. The IRS should establish this tool alongside their required “changes in life circumstances” portal so that it is easy for families to access all in one place. As you well know, the CTC payments are available to families with little to no income and many of its intended beneficiaries are not required to — and often do not — file taxes; there are millions of these families. From the White House's own estimates, in January 2021 [8 million people](#), who are more [likely to be people of color](#), still did not receive the EIPs they are eligible for. We know many families had difficulty using the non-filers portal, and found the documentation, verification, and other requirements onerous and confusing. In order for this expanded social benefit to reach all families who are eligible, we will ultimately need a significantly simplified and streamlined filing tool. **That is why we urge the IRS to develop and**

launch a simplified filing tool as soon as possible that enables families with low incomes without a filing obligation to access the CTC and EIPs. Building on the lessons of last year's portal, the tool should be accessible, easy-to-use, and widely advertised to ensure families receive their benefits.

The following design principles should be hallmarks of the simplified filing tool:

- **User-friendly.** The webpage with which the tool is accessed should provide a preview of what to expect. Most users would benefit from seeing in advance, both what information they will need to enter for identification purposes and a list with questions they'll encounter when using the tool and an email address should not be required to access the tool. Documentation requirements should be limited as much as possible and any needed documents should be submittable via multiple methods. Support services should be available via a customer service hotline and by email, so that users can connect to trained IRS staff and receive help answering questions and troubleshooting problems or errors. Once complete, the tool should allow users to choose how they can receive confirmation. The tool should also provide or be accompanied by a means to learn the status of the CTC payments, including when the payment was issued and how, and the anticipated date of receipt or, if the filing is rejected, clearly explain the reason, similar to the EIP "Get My Payment" tool. Users should also be able to notify the IRS easily if their payments didn't arrive or were sent to the wrong place and receive a prompt response.
- **Accessible.** The tools should be accessible through a computer desktop, tablet, and smartphone, as [over four in ten households](#) with incomes below \$30,000 per year don't have broadband access. Inaccessibility on mobile devices was a major problem for last year's EIP portal. The tools should be available to users in multiple languages and should be accessible to people with disabilities, including those who use screen readers. Finally, the tool should allow application questions to be completed by a trusted family member, friend, navigator, lawyer, or anyone else with the authority to complete it on behalf of the user. A separate signature line should be included to document that someone other than the main user is completing the questions.
- **Clear, succinct instructions.** Guidance should be provided in easy-to-understand and plain language — including when offered in languages other than English — to avoid confusion, delays, and errors. The tools should clearly display CTC eligibility information and requirements, a checklist of any documents the user will need, any needed definitions or instructions on next steps for receiving the payment, and guidance on what to do if the payment does not arrive. For example, the choice of whether to opt out of periodic payments should make clear that it will not reduce the credit for which the family qualifies, but that the family will need to file a return in 2022 to receive the full credit.
- **Secure.** Strong authentication procedures are necessary to protect against fraud and identity theft. But these items must be balanced against the need for people with low-incomes to use the online tools. The IRS must ensure that its verification processes make it possible for those without credit histories and without outstanding loans or credit lines to authenticate and use online tools.

- **Government-owned.** The IRS cannot be reliant on public-private partnerships to deliver core public benefits for our children and families. In the long run, to maximize trust and reliability, the simplified filing tool must be a government-owned product available on a government website.

Developing user-facing technology and high-quality, accessible online tools are a critical component of a comprehensive strategy to ensure that all eligible families access the CTC. Additionally, the IRS should continue to explore new opportunities to share data with other public agencies so that families who have not recently filed taxes can automatically receive the CTC. Improving outreach and external communications to the families who do not normally file taxes about the steps required to access the CTC payments — including increasing VITA funding and services — is critical for uptake. This is especially true for our most marginalized communities — families with disabilities, veterans, the elderly, and [Black and Latinx communities](#) — who are more likely to be excluded or overlooked by existing outreach practices.

Thank you for your consideration of these important issues for tax filers and families. In these times of extreme financial uncertainty, it is critical that people receive economic support as efficiently as possible. Please contact Ashley Burnside (aburnside@clasp.org), Emma Mehrabi (Emehrabi@childrensdefense.org) and Elisa Minoff (elisa.minoff@cssp.org) with any questions. We would appreciate setting up a meeting to discuss this critical issue in the coming weeks.

Sincerely,

ACLU
Bread for the World
Center for the Study of Social Policy
Children's Defense Fund
Children's HealthWatch
Child Welfare League of America
CLASP (Center for Law and Social Policy)
Coalition on Human Needs
Community Change Action
Community Legal Aid Society, Inc. Delaware
Community Legal Services of Philadelphia
Congregation of Our Lady of Charity of the Good Shepherd, U.S. Provinces
Economic Security Project Action
Family Equality
Finding Common Purpose
First Focus on Children
Friends Committee on National Legislation
Futures Without Violence
Georgetown Center on Poverty & Inequality
Golden State Opportunity
Greater Boston Legal Services
Hispanic Federation
Humanity Forward
Income Movement

Juvenile Law Center
Kairos Center for Religions, Rights and Social Justice
MomsRising
National Advocacy Center of the Sisters of the Good Shepherd
National Center for Housing and Child Welfare
National Diaper Bank Network
National Resource Center on Domestic Violence
National WIC Association
NETWORK Lobby for Catholic Social Justice
Our Children Oregon
ParentsTogether Action
Partnership for America's Children
RESULTS
Share Our Strength
The Arc of the United States
UnidosUS
Universal Income Project
ZERO TO THREE