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United States Senate
WASHINGTON, DC 20510-1104

COMMITTEE ON ARMED SERVICES
COMMITTEE ON ENERGY &
NATURAL RESOURCES
COMMITTEE ON THE JUDICIARY
COMMITTEE ON SMALL BUSINESS &
ENTREPRENEURSHIP
COMMITTEE ON VETERANS' AFFAIRS

August 12, 2021

The Honorable Janet Yellen
Secretary
Treasury Department
1500 Pennsylvania Ave NW
Washington, DC 20220

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

Dear Secretary Yellen and Commissioner Rettig:

Last month families started to receive advance Child Tax Credit (CTC) payments thanks to the efforts of President Biden, Vice President Harris, and Congressional Democrats. Studies have shown if the expanded CTC reaches intended families in the United States, child poverty in America could be reduced by nearly half this year. Given the enormous opportunity to deliver for our families, I am interested in gaining a clearer understanding of how the Treasury Department (Treasury) and Internal Revenue Service (IRS) plan to ensure eligible non-filers receive their CTC payments for 2021.

During the last year and a half, individuals and families have suffered due to the health and economic crises caused by the coronavirus pandemic. Small businesses closed, family wage earners lost their jobs, and loved ones died as a result of the coronavirus. Without access to child care, millions of individuals, particularly women, were forced to leave the workforce. Challenges remain and still need to be addressed as we continue to recover.

Earlier this year Congressional Democrats passed the American Rescue Plan Act (ARPA) (P.L. 117-2), which included a historic expansion of the Child Tax Credit (CTC). ARPA increased the CTC for 2021, made the credit fully refundable for one year, and provided for regular advance payments from July 2021 through December 2021—among other changes. IRS recently reported that more than 35 million families with children have received their advance payments.

Treasury and IRS have taken steps to ensure individuals who do not normally file federal income taxes (“non-filers”) receive their expanded CTC payments by creating an online portal for them to register their information; conducting outreach with community organizations, nonprofits, and churches; sharing online information in several different languages; and holding special events to raise awareness about the expanded payments. These efforts have been important to making sure

low-income taxpayers, those from minority and underserved communities, and those who do not speak English receive their payments.

I acknowledge these efforts, but more must be done to make sure non-filers receive their payments. Many of the same individuals who face the most significant barriers to receiving the payments would also benefit the most from the payments—which could mean the difference between being able to pay the rent or put food on the table during difficult times.

For these reasons, I write to request detailed information about Treasury and IRS’s efforts to make sure non-filers receive payments. Please provide answers to the following questions by August 26, 2021:

- 1) What specific outreach did Treasury/IRS conduct between March 11, 2021, and August 12, 2021, to make sure individuals who do not normally file federal income taxes (“non-filers”) receive their expanded CTC payments?
- 2) What specific outreach will Treasury/IRS conduct between August 12, 2021, and December 15, 2021, to make sure non-filers receive their expanded payments?
- 3) What specific outreach will Treasury/IRS conduct after December 15, 2021, to make sure non-filers receive their expanded payments?
- 4) What specific outreach has Treasury/IRS conducted to tribal and community organizations that work directly with non-filers who are Native American—including those who are American Indian, Alaska Native, or Native Hawaiian?
- 5) What specific outreach has Treasury/IRS conducted to community organizations that work directly with non-filers who are citizens of the Freely Associated States (FAS)?
- 6) How will Treasury/IRS make sure non-filers receive the full amount of their expanded payments after December 15, 2021?
 - a. Do Treasury/IRS have the authority to use information from the “CTC Non-Filer Sign-up Tool” to provide payments after December 15, 2021?
 - b. Do Treasury/IRS have the authority to use the Automated Substitute for Return Program (ASRP) to provide payments after December 15, 2021—particularly for non-filers who receive advance payments this year but do not file federal income tax returns for 2021?
 - c. How will Treasury/IRS make sure non-filers who receive advance payments this year but do not file federal income tax returns for 2021 are not held liable for returning those payments?

- 7) What additional steps, if any, will non-filers be required to take to receive the full amount of their payments—including for those who provide their information through the CTC Non-Filer Sign-up Tool? How will Treasury/IRS communicate these requirements to non-filers?
- 8) Do Treasury/IRS have the authority to provide regular payments to non-filers after December 15, 2021?

I urge you to make the process for non-filers to receive payments as straightforward as possible as we continue to recover from the pandemic. I look forward to your responses.

Sincerely,



MAZIE K. HIRONO
United States Senator