



May 15, 2023

The Honorable Daniel I. Werfel  
Commissioner, Internal Revenue Service  
1111 Constitution Avenue NW  
Washington, DC 20224

Dear Commissioner Werfel,

The [Automatic Benefit for Children \(ABC\) Coalition](#) would like to welcome you to your new role as Commissioner of the Internal Revenue Service. We are excited by your [commitment](#) to ensuring that the IRS “provides all taxpayers with world class customer service and implements the tax code in a way that is just, fair, equitable, and protects the U.S. government’s resources.” We deeply appreciate your recognition of the need to [make it easier for people](#), especially those with low-incomes and who face barriers to filing, to access vital credits, like the Child Tax Credit (CTC), to which they are entitled.

The ABC Coalition is an intersectional group of national, state, and grassroots organizations committed to the passage and full implementation of a guaranteed income that benefits all children so that families can afford the essentials their children need to grow and thrive. A [Parent and Caregiver Advisory Board](#) of families impacted by policy guides the coalition’s work and contributed to our [Principles for a Child Allowance](#). The temporary expansion of the CTC through the American Rescue Plan Act of 2021 was an important step toward the creation of an equitable child allowance. We are grateful for the IRS’s efforts to quickly and effectively disburse payments to the vast majority of families who were eligible for the expanded CTC.

Over the last two years, we have partnered closely with the Biden Administration to ensure that the expanded CTC gets to families who need it the most – working with community based organizations on outreach to families without a filing obligation; [encouraging](#) the IRS to stand up a simplified filing tool; [supporting](#) the IRS’s efforts to notify potentially eligible families of their need to file to claim the full amount or second half of their payments; developing [principles](#) for the development of a direct file tool and building a [coalition of support](#) for IRS’s creation of it; and meeting with IRS and Administration officials to provide expertise on a range of other customer service improvements to support low-income filers and survivors of domestic violence.

We are hopeful that under your leadership, the IRS will take the steps necessary to ensure that the families who need support the most are able to easily access the refundable credits they are owed, so that the credits can effectively advance equity. As a coalition, we are committed to ensuring that communities who have been marginalized and excluded from support are able to access a child allowance – including families with low incomes, Black, Latinx, and other families of color, immigrant families, families living in US territories, individuals who need an ITIN, families with limited English proficiency, filers contending with safety risks due to domestic violence, single heads of household, families experiencing homelessness, youth with experience in foster care, and families with disabilities.

We look forward to continuing our partnership and collaboration with the IRS on the next phase of modernization to improve the taxpayer experience, and lay the foundation for the agency to

equitably administer a future child allowance. We hope we can be of service in providing feedback on ongoing efforts and supporting the IRS in centering the perspectives of communities who are typically excluded from tax benefits, especially Black, Latinx, and other families of color, and immigrant families.

Could we schedule a meeting with you soon to discuss the steps that can be taken to ensure that the IRS can meet the needs of *all* families?

Sincerely,

Center for Law and Social Policy  
Center for the Study of Social Policy  
Children's Defense Fund  
Children's HealthWatch  
Common Sense Media  
Community Legal Services of Philadelphia  
First Focus Campaign for Children  
Futures Without Violence  
Golden State Opportunity  
Greater Boston Legal Services  
Instituto del Desarrollo de la Juventud  
Meals4Families  
MomsRising  
National Community Action Partnership  
NETWORK Lobby for Catholic Social Justice  
Prosperity Now  
Ready for School, Ready for Life  
RESULTS  
San Diego for Every Child  
SaverLife  
The Expectations Project

CC: Janis Bowdler, Counselor for Racial Equity, U.S. Department of the Treasury