



Congress of the United States
House of Representatives
Washington, DC 20515-3222

August 17, 2021

The Honorable Charles Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Dear Commissioner Rettig,

Earlier this month, the Internal Revenue Service (IRS) began to issue the second round of advance Child Tax Credit (CTC) payments to eligible families. As you are aware, the IRS faces significant technical challenges in delivering these payments as well as processing opt-outs for those who wish not to receive them. Families across the country are now petitioning their congressional representatives for assistance and recourse. However, the IRS has not established a process to remedy these issues, preventing congressional offices from aiding their constituents.

Many of my constituents, like Americans across the country, are experiencing serious frustrations with respect to the advance CTC. These include not being able to verify their identity in IRS systems or not receiving answers on why payments have been delayed or not yet issued. The Taxpayer Advocate Service within the IRS, which is already overwhelmed by unprecedented demand for its services, has informed congressional offices like mine that it cannot help process cases that solely involve advance CTC payments.

The uncertainty caused by a lack of clarity and response from the IRS is creating considerable challenges for families. I therefore request that the IRS promptly establish a clear and accessible process for recourse, such as a dedicated line, similar to what was created in the aftermath of the Economic Impact Payments, so that congressional offices can assist their constituents with advance CTC questions.

Thank you for your attention to this important matter and I look forward to receiving your prompt reply.

Sincerely,

CLAUDIA TENNEY
Member of Congress