

117TH CONGRESS
1ST SESSION

H. R. 574

To require the Secretary of the Treasury to conduct outreach to inform certain individuals of their potential eligibility for the Earned Income Tax Credit and the Child Tax Credit, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2021

Ms. MOORE of Wisconsin (for herself, Mr. PANETTA, Mr. BEYER, Mr. SUOZZI, Ms. SCANLON, Mr. COHEN, Ms. NORTON, Ms. SCHAKOWSKY, Mr. DANNY K. DAVIS of Illinois, Ms. BONAMICI, Mrs. WATSON COLEMAN, Mr. HASTINGS, Ms. DELBENE, Mr. BLUMENAUER, Mrs. HAYES, Mr. CARSON, Mr. RUSH, Mr. VARGAS, Mr. WELCH, Ms. SEWELL, Mr. HORSFORD, Mr. NADLER, Mr. HIGGINS of New York, Mr. POCAN, Mr. RYAN, Mr. LARSON of Connecticut, Mr. SCHNEIDER, Mrs. LAWRENCE, and Ms. DELAURO) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To require the Secretary of the Treasury to conduct outreach to inform certain individuals of their potential eligibility for the Earned Income Tax Credit and the Child Tax Credit, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Earned Income and
5 Child Tax Credits Outreach Act of 2021”.

1 **SEC. 2. OUTREACH TO CERTAIN INDIVIDUALS REGARDING**
 2 **THE EARNED INCOME TAX CREDIT AND THE**
 3 **CHILD TAX CREDIT.**

4 (a) IN GENERAL.—Not later than March 1, 2021, the
 5 Secretary of the Treasury shall carry out a program of
 6 public outreach, including on the Internet and through
 7 mailed notices, to inform identified individuals of their po-
 8 tential eligibility for the earned income tax credit under
 9 section 32 of the Internal Revenue Code of 1986 and the
 10 child tax credit under section 24 of such Code.

11 (b) IDENTIFIED INDIVIDUALS.—

12 (1) IN GENERAL.—The term “identified individ-
 13 uals”—

14 (A) means individuals—

15 (i) who used the non-filer portal to
 16 provide their identifying information and
 17 receive recovery rebate payments, and

18 (ii) whose identity has been verified by
 19 the Internal Revenue Service, and

20 (B) does not include individuals who—

21 (i) are age 65 or older as of December
 22 31, 2020, and

23 (ii) did not claim a dependent in tax
 24 year 2019.

25 (c) NON-FILER PORTAL.—The term “non-filer por-
 26 tal” means the electronic portal established by the Sec-

1 retary of the Treasury for the purpose of making pay-
2 ments under section 6428 of the Internal Revenue Code
3 of 1986 to individuals who did not file a return of tax
4 for 2018 or 2019.

5 (d) FORM AND MANNER OF NOTICE.—Mailed notices
6 sent to identified individuals under subsection (a) may be
7 sent to individuals in such form and manner as the Sec-
8 retary of the Treasury may require, including as an at-
9 tachment to, or in conjunction with, any mailed cor-
10 respondence providing information on recovery rebate pay-
11 ments.

12 (e) NOTICE CONTENTS.—Mailed notices sent to iden-
13 tified individuals under subsection (a) shall provide—

14 (1) a description of the earned income tax cred-
15 it and the qualifications for receiving such credit,

16 (2) a description of the child tax credit and the
17 qualifications for receiving such credit,

18 (3) information on the availability of, and eligi-
19 bility requirements for receiving, advice and assist-
20 ance from qualified return preparation programs as
21 defined in section 7526A(e)(1) of the Internal Rev-
22 enue Code of 1986, and information regarding how
23 to locate and contact such programs, and

24 (4) information on the availability of, and eligi-
25 bility requirements for receiving, advice and assist-

1 ance from organizations that provide tax counseling
2 for the elderly pursuant to a cooperative agreement
3 with the Internal Revenue Service under section 163
4 of the Revenue Act of 1978 (Public Law 95–600),
5 and information regarding how to locate and contact
6 such organizations.

7 **SEC. 3. EFFECTIVENESS STUDY.**

8 (a) STUDY.—The Treasury Inspector General for
9 Tax Administration shall conduct a study to—

10 (1) evaluate the outreach conducted under sec-
11 tion 2(a), including—

12 (A) a description of communications the
13 Internal Revenue Service issued,

14 (B) the date the Internal Revenue Service
15 issued communications on the Internet and the
16 date mailed notices were sent,

17 (C) whether the information provided on
18 the Internet and in mailed notices adequately
19 described the earned income tax credit and the
20 child tax credit and the qualifications for receiv-
21 ing such credits,

22 (D) in what languages such communica-
23 tions were offered,

1 (E) the number of filers who used the non-
2 filer portal to properly claim recovery rebate
3 payments, and

4 (F) the number of mailed notices that were
5 returned to the IRS as undeliverable, and

6 (2) make recommendations for improving out-
7 reach to expand the use of the credits by identified
8 individuals.

9 (b) REPORT.—Not later than December 31, 2022,
10 the Treasury Inspector General for Tax Administration
11 shall submit to the Committee on Ways and Means of the
12 House of Representatives and the Senate Committee on
13 Finance a report on the results of the study conducted
14 under subsection (a).

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