

116TH CONGRESS
2D SESSION

H. R. 7551

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

JULY 9, 2020

Ms. MOORE (for herself, Ms. SEWELL of Alabama, Mr. BEYER, Ms. NORTON, Mr. BISHOP of Georgia, Mr. GOMEZ, Mr. NADLER, Mrs. MURPHY of Florida, Mr. RICHMOND, Ms. SCHAKOWSKY, Mr. LARSON of Connecticut, Mrs. CAROLYN B. MALONEY of New York, Mr. HORSFORD, Ms. FUDGE, Mr. DOGGETT, Mrs. WATSON COLEMAN, Mr. HIGGINS of New York, Mr. PANETTA, Mr. DANNY K. DAVIS of Illinois, Mr. SUOZZI, Mrs. LAWRENCE, Ms. GARCIA of Texas, Ms. JACKSON LEE, Mr. COHEN, Ms. JUDY CHU of California, Mr. HASTINGS, Mr. THOMPSON of Mississippi, Mr. GREEN of Texas, Mr. KIND, Ms. DELAURO, Mr. CARSON of Indiana, Mr. RYAN, Ms. DELBENE, Mr. BLUMENAUER, and Mr. SCHNEIDER) 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Earned Income and
3 Child Tax Credits Outreach Act of 2020”.

4 **SEC. 2. OUTREACH TO CERTAIN INDIVIDUALS REGARDING**
5 **THE EARNED INCOME TAX CREDIT AND THE**
6 **CHILD TAX CREDIT.**

7 (a) IN GENERAL.—Not later than January 31, 2021,
8 and again before January 31, 2022, the Secretary of the
9 Treasury shall carry out a program of public outreach,
10 including on the internet and through mailed notices, to
11 inform identified individuals of their potential eligibility
12 for the earned income tax credit under section 32 of the
13 Internal Revenue Code of 1986 and the child tax credit
14 under section 24 of such Code.

15 (b) IDENTIFIED INDIVIDUALS.—The term “identified
16 individuals” means individuals who used the non-filer por-
17 tal to provide their identifying information and receive re-
18 covery rebate payments.

19 (c) NON-FILER PORTAL.—The term “non-filer por-
20 tal” means the electronic portal established by the Sec-
21 retary of the Treasury for the purpose of making pay-
22 ments under section 6428 of the Internal Revenue Code
23 of 1986 to individuals who did not file a return of tax
24 for 2018 or 2019.

25 (d) NOTICE CONTENTS.—Mailed notices sent to iden-
26 tified individuals under subsection (a) shall provide—

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

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

5 (3) information on the availability of, and eligi-
6 bility requirements for receiving, advice and assist-
7 ance from qualified return preparation programs as
8 defined in section 7526A(e)(1) of the Internal Rev-
9 enue Code of 1986, and information regarding how
10 to locate and contact such programs, and

11 (4) information on the availability of, and eligi-
12 bility requirements for receiving, advice and assist-
13 ance from organizations that provide tax counseling
14 for the elderly pursuant to a cooperative agreement
15 with the Internal Revenue Service under section 163
16 of the Revenue Act of 1978 (Public Law 95–600),
17 and information regarding how to locate and contact
18 such organizations.

19 **SEC. 3. EFFECTIVENESS STUDY.**

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

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

24 (A) a description of communications the
25 Internal Revenue Service issued,

1 (B) the date the Internal Revenue Service
2 issued communications on the internet and the
3 date mailed notices were sent,

4 (C) whether the information provided on
5 the internet and in mailed notices adequately
6 described the earned income tax credit and the
7 child tax credit and the qualifications for receiv-
8 ing such credits,

9 (D) in what languages such communica-
10 tions were offered,

11 (E) the number of filers who used the non-
12 filer portal to properly claim recovery rebate
13 payments,

14 (F) the number of mailed notices that were
15 returned to the IRS as undeliverable each year,
16 and

17 (G) whether, in year 2021, the Secretary
18 of the Treasury developed and applied perform-
19 ance measurement standards and evaluated the
20 effectiveness of the outreach, and what changes
21 were made in 2022 as a result of such evalua-
22 tion, and

23 (2) make recommendations for improving out-
24 reach to expand the use of the credits by identified
25 individuals.

1 (b) REPORT.—Not later than December 31, 2022,
2 the Treasury Inspector General for Tax Administration
3 shall submit to the Committee on Ways and Means of the
4 House of Representatives and the Senate Committee on
5 Finance a report on the results of the study conducted
6 under subsection (a).

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