

December 21, 2022

The Honorable Janet L. Yellen
Secretary of the Treasury
US Department of the Treasury
1500 Pennsylvania Avenue NW
Washington, DC 20020

The Honorable Douglas O'Donnell
Acting Commissioner
Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20024

Dear Secretary Yellen and Commissioner O'Donnell:

Congratulations to Commissioner O'Donnell on his new role.

The undersigned individuals and organizations respectfully request that Acting Commissioner O'Donnell or designated staff meet with advocates to discuss the challenges and barriers facing applicants for Individual Taxpayer Identification Numbers (ITINs) and ITIN tax filers.

In the summer of 2021, a group of advocates met with Treasury Department staff for a productive conversation about the ITIN backlog issue. We followed the meeting with [a letter including our recommendations](#) for improving the ITIN application process. Last June, we sent your office [a sign-on letter](#) urging you to extend the filing deadline for ITIN filers so that all children could benefit from the enhanced Child Tax Credit (CTC). Additional letters on this topic have also been sent by UnidosUS, the Massachusetts Law Reform Institute (MLRI), and [Congressman Jimmy Gomez](#).

In addition to the concerns raised in the previous letters, we are writing to share an additional concern related to state tax credits. Since 2020, eight states have enacted state-level Earned Income Tax Credits (EITCs) that are available to all state residents, including ITIN filers. However, states are reporting that many individuals are unable to take advantage of these state tax credits because the IRS will not issue ITINs to individuals who do not have a federal tax liability or who are not due any refundable federal tax credits. We urge you to revise the IRS procedures so applicants who require ITINs for state-level tax credits are eligible to be issued ITINs. Last year, the IRS [implemented special procedures](#) to help ITIN applicants meet the requirements to apply for New York's Excluded Workers Fund (EWF), so there is a precedent for the IRS taking steps to ensure that tax filers are able to access state benefits.

A full list of our recommendations for how to remove barriers for ITIN applicants and filers is included below.

Recommendations:

- **Establish an ITIN Filer Taskforce**
 - The IRS should establish an ITIN Filer Taskforce using the Inflation Reduction Act funding to provide recommendations for how to modernize the ITIN system to best meet the needs of ITIN filers. The Taskforce should include representatives from diverse immigrant communities, directly impacted individuals, advocates and tax practitioners who work with directly impacted populations, experts from the academic community with expertise in this area, and IRS staff responsible for overseeing ITIN processing and returns.

- **Extend the Filing Deadline for ITIN Filers**
 - Exercise authority under the [public health emergency \(PHE\) declaration](#) issued pursuant to section 319 of the Public Health Service (PHS) Act to extend the 2021 tax filing deadline for taxpayers who were not able to apply timely for their Individual Taxpayer Identification Numbers (ITINs) to April 15, 2024. This will give taxpayers time to secure an ITIN number and submit their 2021 tax returns.

- **Include Access to State Tax Credits as a Justification for Issuing ITINs**
 - The IRS should issue ITINs to taxpayers who may not have a federal tax liability or be eligible for a federal refundable credit but who require an ITIN to be able to receive a state-level tax credit.

- **Remove Barriers for ITIN Filers**
 - The IRS should allow for the electronic processing of ITIN applications.
 - In addition, the IRS should allow Certifying Acceptance Agents (CAAs) to upload copies of documents they have verified.
 - ITIN applications should be processed on a rolling basis as received and should be accepted without a complete tax return.
 - Any future IRS non-filer portals or IRS direct e-file programs should be mobile-friendly, multilingual, and contain clear instructions.

- **Provide Tax Preparation and CAA Assistance**
 - The IRS should expedite the approval of applications by organizations seeking to become CAAs, which have also been subject to long delays and are currently facing [an application moratorium](#).
 - In addition, the IRS should explore innovative solutions to address ITIN filer barriers, including the co-location of CAAs in organizations trusted by ITIN

filers, such as worker centers, and implement “taxmobile” mobile tax assistance services in immigrant communities.

Thank you for your attention to this urgent issue, which has been impacting thousands of taxpayers and their families nationwide. We welcome the opportunity to continue our conversation about these challenges faced by immigrant tax filers and our recommendations to address the barriers they currently face.

We are eager to meet to discuss these issues with you and your team. We cordially invite you to contact Jackie Vimo at the National Immigration Law Center at vimo@nilc.org to schedule a meeting. We look forward to working with you to ensure that all eligible families benefit from an inclusive economic recovery, as Congress intended.

Sincerely,

1736 Family Crisis Center
Active San Gabriel Valley
All Peoples Community Center
American Friends Service Committee
Association of Farmworker Opportunity Programs (AFOP)
Asylum Seeker Advocacy Project (ASAP)
Boston Medical Center
Boston Teachers Union
Brazilian Women’s Group
Bresee Foundation
Brockton Workers Alliance
Building Skills Partnership
California Asset Building Coalition
California Association of Food Banks
California Community Foundation
California Immigrant Policy Center
California Pan-Ethnic Health Network
California Reinvestment Coalition
CASH Campaign of Maryland
Catholic Charities of Santa Clara County
Center for Law and Social Policy
Center for the Study of Social Policy
Children Now
Children's Defense Fund-California
Children's HealthWatch

Chinatown Service Center
Chinese Progressive Association
Coalition for Humane Immigrant Rights (CHIRLA)
Coalition on Human Needs
COFEM
Community Action Partnership of San Bernardino County
County of Los Angeles
Cross Community, Inc.
Culinary Union
DC Fiscal Policy Institute
DRUM - Desis Rising Up & Moving
Economic Mobility Pathways (EMPath)
Economic Security Project Action
El Nido Family Centers
Familia unida living with MS
First Focus on Children
Francine J. Lipman, William S. Boyd Professor of Law
Franciscan Action Network
Friends Committee on Legislation of California
Futures Without Violence
Global Urban Cultural Community
Golden State Opportunity
GRACE/End Child Poverty California
Greater Boston Legal Services
ICNA Council for Social Justice
Immigrant Family Services Institute
Immigration Hub
Immigration Research Initiative
Inland Equity Community Land Trust
Institute on Taxation and Economic Policy
Interfaith Welcome Coalition - San Antonio
John Burton Advocates for Youth
Kaimore
Koreatown Youth and Community Center
La Colaborativa
La Colaborativa, Inc
Los Angeles Regional Food Bank
Low Income Taxpayer Clinic, Lewis and Clark School of Law
Maine Council of Churches
Maine Equal Justice

Maine Immigrants Rights Coalition
Massachusetts Immigrant and Refugee Advocacy Coalition
MassCOSH - Massachusetts Coalition for Occupational Safety and Health
Maternal and Child Health Access
Montgomery County Community Action Board
Moreno Institute LLC
National Association of Social Workers (NASW) California Chapter
National Domestic Workers Alliance
National Health Care for the Homeless Council
National Immigration Law Center
National Parents Union
National Women's Law Center
Network Lobby for Catholic Social Justice
New Ventures Maine
Pacoima Beautiful
Parent Voices CA
Pisgah Legal Services
Pomona Economic Opportunity Center
Presente Maine
Prosperity Now
Raizes Collective
RESULTS DC/MD
San Diego for Every Child
San Diego Immigrant Rights Consortium
San Francisco-Marin Food Bank
Second Harvest Food Bank of Orange County
Second Harvest of Silicon Valley
Share Our Strength
Shriver Center on Poverty Law
South Asian Network
South Bay Center for Counseling
South Bay People Power
Strength Based Community Change (SBCC)
The Children's Collective, Inc.
The Children's Partnership
The Inland Empire Immigrant Youth Collective
TheDream.US
True Alliance Center, Inc.
Unemployed Workers United
Unitarian Universalist Refugee and Immigrant Services and Education

United Food and Commercial Workers Local 1445
United Way of Greater Los Angeles
United Way of Greater Philadelphia and Southern New Jersey
United Ways of California
UU Mass Action
Venice Family Clinic
Ventures
Washington State Budget & Policy Center
Wind of the Spirit Immigrant Resource Center
Young Center for Immigrant Children's Rights
ZERO TO THREE

Bcc:

Janis Bowdler, Counselor for Racial Equity to the Secretary
Erin Collins, National Taxpayer Advocate
Ken Corbin, IRS Wage and Investment commissioner and Chief Taxpayer Experience Officer
Julie Siegel, Senior Advisor to the Secretary of Treasury
Gene Sperling, Senior Advisor to the President, Coordinator of the American Rescue Plan