

# United States Senate

WASHINGTON, DC 20510

May 16, 2024

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

Dear Commissioner Werfel:

I write today to inquire about the Internal Revenue Service's (IRS) outreach efforts to help first-time parents take advantage of tax benefits that they may be unaware that they qualify for. Furthermore, I urge the IRS to examine innovative partnerships between government agencies, nonprofits, and other private sector organizations to help connect more parents, and mothers in particular, with vital tax benefits.

Many first-time parents may be unaware of provisions in the tax code that support families, such as the Child Tax Credit, Child and Dependent Care Tax Credit, Earned Income Tax Credit, and tax-advantaged savings accounts. As a result, they are at risk of missing out on these critical tax benefits. A report by the Tax Policy Center found that innovative partnerships between nurses and tax professionals can help address this problem by connecting first-time parents, particularly mothers, with tax filing information and tools.<sup>1</sup> These kinds of programs can help ensure that new mothers claim the full set of family tax benefits for which they're eligible.

During a hearing last year with the Senate Finance Committee, you stated that you support the IRS partnering with other agencies to improve enrollment rates for eligible taxpayers facing difficulty accessing tax benefits. With that in mind, I would appreciate your response to the following questions:

1. How can the IRS better support innovative partnerships with other government agencies, nongovernmental organizations, and other private sector actors to help first-time mothers fully access family tax benefits such as the Child Tax Credit, Child and Dependent Care Tax Credit, Earned Income Tax Credit, and tax-advantaged savings accounts?
2. How is the IRS prioritizing outreach efforts specifically for first-time mothers? What resources are currently available to help connect first-time mothers with benefits that they may be eligible for?
3. What additional efforts, if any, is the IRS currently engaged in to better understand the barriers that first-time mothers may face to enroll in tax benefits eligible to them?

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<sup>1</sup> "Helping New Mothers Understand the Benefits of Filing Taxes." Nikhita Airi, Luisa Godinez-Puig, and Kim Rueben. 12/2022.  
[https://www.taxpolicycenter.org/sites/default/files/publication/164707/helping\\_new\\_mothers\\_understand\\_the\\_benefits\\_of\\_filing\\_taxes.pdf](https://www.taxpolicycenter.org/sites/default/files/publication/164707/helping_new_mothers_understand_the_benefits_of_filing_taxes.pdf)

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Thank you for your attention to this important issue and I look forward to your response.

With every good wish,

A handwritten signature in blue ink that reads "Maggie Hassan". The signature is written in a cursive style with a long horizontal flourish at the end.

Margaret Wood Hassan  
United States Senator