



Dear Senator:

As organizations that come together to advocate for the needs of children, we strongly urge you to oppose the restrictions to the Child Tax Credit included in the House bill to extend the payroll tax cut (H.R. 3630).

The legislation, which passed the House, would make working families ineligible for the Child Tax Credit if they file their tax returns with an Individual Taxpayer Identification Number (ITIN) issued by the Internal Revenue Service. Immigrant parents, the majority of whom have U.S. citizen children, use the ITIN. Although the purpose of the Child Tax Credit, and in particular the refundable portion (called the Additional Child Tax Credit), is to reduce child poverty, this proposal would deny the Credit to 2 million immigrant families. These disproportionately poor families include approximately 5 million children, of whom up to 4 million are U.S. citizens.

In 2010, nearly 30 percent of children with foreign-born parents were poor<sup>1</sup>. They need the Child Tax Credit, which kept 1.3 million children out of poverty in 2009, according to the Center on Budget and Policy Priorities.

Eliminating ITIN eligibility for the refundable portion of the Child Tax Credit would take an average of \$1,800 from very low-income working families, according to the [U.S. Treasury](#). Losing this income will compromise the ability of families to put food on the table or pay for rent or heat. Research has consistently shown that children in food- insecure families are more likely to have health and developmental problems. Children of immigrants are far more likely to live in food-insecure households and are more likely to suffer from fair or poor health, in recent findings from the research project [Children's Health Watch](#).

Children of immigrants now make up nearly one-quarter of the nation's child population. These children, so many of whom are citizens, are an important part of America's future. It is profoundly unwise to place so many at risk by denying them the credit designed to prevent or reduce poverty among working families. The consequences of eliminating this income will be felt immediately in our fragile economy and felt for years to come as children struggle to overcome poverty's ills.

Most of the deficit reduction plans put forward over the last two years have explicitly sought to protect the poor. Protecting poor children should be one of our nation's top priorities. That is why it is so

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<sup>1</sup> U.S. Census Bureau, American Community Survey, 2010, table B05010

disappointing that H.R. 3630 uses some of our poorest and most vulnerable children as a revenue source. We urge you to reject this provision in any legislation that comes before the Senate.

Sincerely yours,

The Children's Leadership Council

[www.childrensleadershipcouncil.org](http://www.childrensleadershipcouncil.org)