

United States Senate

WASHINGTON, DC 20510

October 29, 2021

The Honorable Charles Schumer
Majority Leader
United States Senate
Washington, DC 20510

The Honorable Ron Wyden
Chairman, Committee on Finance
United States Senate
Washington, DC 20510

Dear Majority Leader Schumer and Chairman Wyden,

We write to ensure that members of the United States Foreign Service and other government employees stationed overseas are eligible for the expanded Child Tax Credit. Congress and President Biden took bold action in the American Rescue Plan to expand the Child Tax Credit, send out advanced payments, and make the credit fully refundable. This expansion has helped tens of millions of families afford basic necessities, providing low- and middle-income parents with money to pay for food, housing, health care, and school-related costs.

Some American families serving their country overseas, though, are ineligible for the expanded credit. The American Rescue Plan requires residents to have a “principal place of abode in the United States for more than one-half of 2021” in order to qualify for the credit. Many Americans serving our nation spend extended time on tours in foreign countries, temporarily relocating their families overseas for several years prior to returning to their stateside home. For members of the military stationed overseas, there is a provision in the Internal Revenue Code that clarifies that their primary place of abode is still in the United States even if they are serving overseas on an extended basis. There is no similar clarification for members of the Foreign Service or other government employees on similar assignments, thus leaving many ineligible for the expanded credit even if they meet the income thresholds.

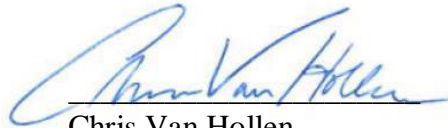
Members of the Foreign Service and their interagency counterparts serve around the globe advancing our national security, interests, and values. They do so far from home, often under difficult and sometimes dangerous conditions, and their families experience a range of hardships and disruptions in terms of spousal employment, educational opportunities for their children, availability of medical care, physical security, and many facets of everyday life. Many of them call Virginia or Maryland home. They deserve our continued support, and they should have access to the more generous Child Tax Credit just like other American families. As we work to extend the expanded Child Tax Credit, we should ensure we are not excluding employees of the United States government stationed outside of the United States.

We appreciate your attention to this matter and look forward to continuing to work with you in support of our dedicated public servants abroad.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tim Kaine", written over a horizontal line.

Tim Kaine
United States Senator

A handwritten signature in blue ink, appearing to read "Chris Van Hollen", written over a horizontal line.

Chris Van Hollen
United States Senator