



ADVANCING FAITH, FAMILY AND FREEDOM

January 15, 2018

Representative  
U.S. House of Representatives  
Washington, DC 20510

Dear Representative:

On behalf of Family Research Council (FRC) and the families we represent, I urge you to cosponsor Rep. Mark Meadows' (R-NC) *Child Tax Credit for Pregnant Moms Act*. This legislation would allow a taxpayer to claim the Child Tax Credit (CTC) for his or her unborn child.

Moms and dads start planning and preparing for their baby's birth as soon as they learn about their pregnancy. Parents take time off for doctors' appointments, stock up on diapers, formula, clothes and swaddles, and they plan financially to take time off work to care for and bond with their baby. By recognizing that the financial burdens of parenthood begin in the womb, the *Child Tax Credit for Pregnant Moms Act* would be a significant help to individual families and the economy overall.

The *Child Tax Credit for Pregnant Moms Act* expands the CTC's definition of a "qualifying child" to include an unborn child, if the child is born and issued a Social Security Number (SSN) before the due date of tax filing. The bill's definition of "unborn child" uses the same definition from the bipartisan *Unborn Victims of Violence Act*.

Under this legislation, a CTC for an unborn child could be claimed in one of two ways. A taxpayer could claim a single CTC for an unborn child for the taxable year prior to the year of the child's birth if the child is both born and issued a SSN between January 1 and April 14. If the child is born between April 15 and December 31 (or received a SSN after the due date of tax filing), then the taxpayer instead can claim a double CTC for the taxable year of the child's birth, to make up for the difference. Under this approach, the IRS would never have to investigate whether a woman was pregnant or if the child died before birth.

For a pregnant mom or a new parent, especially if young and low income, an additional \$2,000 could make a real difference as she works hard to give her baby a solid start in life. Again, on behalf of FRC, I urge you to cosponsor Rep. Mark Meadows' *Child Tax Credit for Pregnant Moms Act*.

Sincerely,

David Christensen  
Vice President for Government Affairs