

**CHRISTOPHER H. SMITH**  
4TH DISTRICT, NEW JERSEY

CONSTITUENT SERVICE CENTERS:

**OCEAN**

Visit: 33 Washington Street  
Toms River, NJ 08754  
Mail: PO Box 728  
Toms River, NJ 08754  
(732) 504-0567

**MONMOUTH**

1715 Highway 35 North  
Suite 303  
Middletown, NJ 07748  
(732) 780-3035



**Congress of the United States**  
**House of Representatives**

CHAIRMAN, CONGRESSIONAL EXECUTIVE  
COMMISSION ON CHINA

CHAIRMAN, GLOBAL HEALTH, GLOBAL  
HUMAN RIGHTS, AND INTERNATIONAL  
ORGANIZATIONS SUBCOMMITTEE

CO-CHAIRMAN, TOM LANTOS HUMAN RIGHTS  
COMMISSION

SENIOR MEMBER, HOUSE FOREIGN AFFAIRS  
COMMITTEE

[www.chrissmith.house.gov](http://www.chrissmith.house.gov)

January 23, 2024

Thomas A. Barthold, Chief of Staff  
Joint Committee on Taxation  
502 Ford House Office Building  
Washington, DC 20515

Dear Mr. Barthold:

I write to request additional analysis of the Joint Committee on Taxation's revenue estimate of "Title I, Tax Relief for Working Families" included in H.R. 7024, the *Tax Relief for American Families and Workers Act of 2024*.

The bill contains important tax relief for working parents, especially those who are growing their families. Specifically, I would like to request a breakdown of the revenue effects of each of the child tax credit changes in Section 101: per-child credit phase in; use of prior-year earnings in 2024 and 2025; increase in the refundable maximum; and indexing the credit starting in 2024.

If you have any questions or need additional information, please contact John McDonough ([John.McDonough@mail.house.gov](mailto:John.McDonough@mail.house.gov)) in my office.

Sincerely,

A handwritten signature in blue ink that reads "Chris Smith".

CHRISTOPHER H. SMITH  
Member of Congress