

APPENDIX IV

Provisions Not Included in Analysis

Credit Calculation

	Cost-of-Living Refund Act	American Family Act	Working Families Tax Relief Act	LIFT the Middle Class Act	Rise Credit
Advance Payment Option	Yes	Yes	Yes	Yes	Yes
Change regarding ITIN filers*	No	Yes (repeals TCJA's restrictions requiring eligible children to have Social Security Numbers)	No	Yes (ITIN filers with qualified earnings are eligible for the credit)	No
Provisions for students	Yes (\$1,200 credit)	No	No	Yes (Pell Grants counted as earnings)	Yes (certain students receive maximum credit)

*Individual Taxpayer Identification Numbers (ITINs) are used by working immigrants without Social Security Numbers to file and pay income taxes.