



IRS takes new steps to ensure people with children receive \$500 Economic Impact Payments

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WASHINGTON — The Internal Revenue Service continues to look for ways to help people who were unable to provide their information in time to receive Economic Impact Payments for their children. As part of that effort, the Internal Revenue Service announced today it will reopen the registration period for federal beneficiaries who didn't receive \$500 per child payments earlier this year.

The IRS urges certain federal benefit recipients to use the IRS.gov Non-Filers tool starting August 15 through September 30 to enter information on their qualifying children to receive the supplemental \$500 payments.

Those eligible to provide this information include people with qualifying children who receive Social Security retirement, survivor or disability benefits, Supplemental Security Income (SSI), Railroad Retirement benefits and Veterans Affairs Compensation and Pension (C&P) benefits and did not file a tax return in 2018 or 2019.

The IRS anticipates the catch-up payments, equal to \$500 per eligible child, will be issued by mid-October.

"IRS employees have been working non-stop to deliver more than 160 million Economic Impact Payments in record time. We have coordinated outreach efforts with thousands of community-based organizations and have provided materials in more than two dozen languages," said IRS Commissioner Chuck Rettig. "Given the extremely high demand for EIP assistance, we have continued to prioritize and increase resource allocations to eligible individuals, including those who may be waiting on some portion of their payment. To help with this, we are allocating additional IRS resources to ensure eligible recipients receive their full payments during this challenging time."

Used the Non-Filers tool after May 5? No action needed.

For those Social Security, SSI, Department of Veterans Affairs and Railroad Retirement Board beneficiaries who have already used the Non-Filers tool to provide information on children, no further action is needed. The IRS will automatically make a payment in October.

Didn't use the IRS Non-Filers tool yet? Provide information by September 30.

For those who received Social Security, SSI, RRB or VA benefits and have not used the Non-Filers tool to provide information on their child, they should register online by Sept. 30 using the Non-Filers: Enter Payment Info Here tool, available exclusively on IRS.gov. Remember, anyone who filed or plans to file either a 2018 or 2019 tax return should file the tax return and not use this tool.

For those unable to access the Non-Filers tool, they may submit a simplified paper return following the procedures described in this FAQ on IRS.gov.

Any beneficiary who misses the September 30 deadline will need to wait until next year and claim it as a credit on their 2020 federal income tax return.

Those who received their original Economic Impact Payment by direct deposit will also have any supplemental payment direct deposited to the same account. Others will receive a check.

Eligible recipients can check the status of their payments using the Get My Payment tool on IRS.gov. In addition, a notice verifying the \$500-per-child supplemental payment will be sent to each recipient and should be retained with other tax records.

Other Non-Filers can still get a payment; must act by October 15.

Though most Americans have already received their Economic Impact Payments, the IRS reminds people with little or no income and who are not required to file tax returns that they remain eligible to receive an Economic Impact Payment.

People in this group should also use the Non-Filers' tool – but they need to act by October 15 to receive their payment this year.

Anyone who misses the October 15 deadline will need to wait until next year and claim it as a credit on their 2020 federal income tax return.

Available in both English and Spanish, the Non-Filers tool is designed for people with incomes typically below \$24,400 for married couples, and \$12,200 for singles. This includes couples and individuals who are experiencing homelessness. People can qualify, even if they don't work or have no earned income. But low- and moderate-income workers and working families eligible to receive special tax benefits, such as the Earned Income Tax Credit or Child Tax Credit, cannot use this tool. They will need to file a regular return by using IRS Free File or by another method.

Other important notices involving Economic Impact Payments:

Spouse's past-due child support. The IRS is actively working to resolve cases where a portion or all of an individual's payment was taken and applied to their spouse's past-due child support. People in this situation do not need to take any action. The IRS will automatically issue the portion of the EIP that was applied to the other spouse's debt.

Spouses of deceased taxpayers. Upon enactment of the CARES Act, the IRS initially implemented the legislation consistent with processes and procedures relating to the 2008 stimulus payments (which were transmitted to deceased individuals). After further review this spring, Treasury determined that those who died before receipt of the EIP should not receive the advance payment. As a result, the EIP procedures were modified to prevent future payments to deceased individuals. The cancellation of uncashed checks is part of this process. Some EIPs to spouses of deceased taxpayers were cancelled. The IRS is actively working on a systemic solution to reissue payments to surviving spouses of deceased taxpayers who were unable to deposit the initial EIPs paid to the deceased and surviving spouse. For EIPs that have been cancelled or returned, the surviving spouse will automatically receive their share of the EIP.

The IRS has taken steps to get payments to as many eligible individuals as possible. A recent oversight report confirmed that the IRS correctly computed the amount due for 98% of the payments issued. However, the IRS acknowledges the significance for those who have not yet received their full payment. The IRS continues to look at ways to help people get the right amount of the payment and will continue to provide updates on additional enhancements as they occur.

For more Information on the Economic Impact Payment, including updated answers to frequently-asked questions and other resources, visit [IRS.gov/coronavirus](https://www.irs.gov/coronavirus). These online resources are helpful for people who might not understand (i) why the payment received is less than \$1,200, (ii) that they are ineligible to receive a payment, or (iii) why they may not be eligible to receive the \$500 per qualifying child payment.

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