



COVID-19 – INDIVIDUAL ASSISTANCE

The Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), signed into law on March 27, 2020, provides that individuals shall be eligible for “relief checks” from the Internal Revenue Service (“IRS”).

The relief check is a one-time payment that is an advance on a tax credit that you may claim on your FY2020 tax return. Additional information will be available at www.irs.gov/coronavirus. **For more information, please contact our Individual Assistance Rapid Response Team:**

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Frequently Asked Questions

Q: How Much Will Eligible Individuals Receive?

A: Eligible individuals **will receive a relief check in the amount of \$1,200 for individuals, or \$2,400 for those filing taxes jointly.** This amount is not considered income, and therefore not taxed.

An additional \$500 dollars will be provided for each child under the age of 17 that is claimed as a dependent. As an example, a family of four would therefore receive \$3,400. The additional \$500 dollars *only* applies to children, not to seniors that may be claimed as dependents

Q. Are There Any Limitations on Income?

A: The amount of relief gradually phases down for higher income owners and is completely phased out above a certain level. The amount provided in a relief check will be reduced by \$5 for every \$100 above the following income thresholds:

- a. **Joint Filers:** \$150,000 (payments end at \$198,000)
- b. **Head of Household:** \$112,500
- c. **Individuals:** \$75,000 (payments end at \$99,000)

Q: Who is Eligible?

A: To qualify for a relief check, an individual must not be a nonresident alien, an estate or trust, or an individual to whom a deduction is allowable to another taxpayer. If someone claims you as a dependent, even if you are an adult, you are ineligible for a relief check. The only administrative offset that is being enforced applies to those that have past due child support payments that the individual's reporting state(s) have reported to the Treasury Department

There is no qualifying income requirement – individuals with \$0 of income are eligible for a rebate so long as they are not the dependent of another taxpayer and have a work-eligible Social Security number

There is also no explicit form of income required over another – individuals may have received a regular paycheck, or benefits such as Social Security Disability Insurance. **For those receiving benefits, the relief check will not affect the amount that individual receives in benefits.**

Q: What Do I Need to Provide to be Eligible?

Updated April 10, 2020



A: A valid social security number must be included on an individual's taxes in order to be eligible for a relief check. **Exception:** in the case where one individual that is part of a joint filing is a member of the military, only one individual must satisfy the identification requirements in order to be eligible

Q: When Will I Receive my Relief Payment?

A: Payments shall be made to eligible individuals from the Treasury as quickly as possible. Treasury Secretary Steven Mnuchin has indicated that he expects most people to get their payments within three weeks of the bill's signing.

Q: How Will I Receive my Relief Payment?

A: For most taxpayers, the IRS will deposit the economic impact payment directly into the same banking account reflected on the individual's tax return. For those who have not provided direct deposit information on previous returns, Treasury plans to develop a web-based portal for people to provide their banking information to the IRS online, so that individuals can receive payments immediately as opposed to checks in the mail.

The IRS will not call to ask for your banking information. Never provide that information over the phone.

Q: What Information Will Be Used to Determine the Amount I Receive?

A: If an individual has not filed taxes for FY2019, information from an individual's FY2018 taxes will be used.

For Social Security beneficiaries: If an individual has not filed taxes for FY2018 or FY2019, and receives Social Security benefits, the IRS will use information provided in Form SSA-1099, Social Security Benefit Statement, or Form RRB-1099, Social Security Equivalent Benefit Statement. **For seniors, Social Security beneficiaries and railroad retirees who are not required to file a tax return, no action is needed.**

Otherwise, if an individual has not filed taxes for FY2018 or FY2019 and does not receive Social Security benefits, no action is needed.

U.S. Citizens or permanent residents who had gross income that did not exceed \$12,200 (\$24,400 for married couples) for 2019 and were not otherwise required to file a federal income tax return for 2019, and didn't plan to, may enter payment information here: <https://www.irs.gov/coronavirus/non-filers-enter-payment-info-here>.

Individuals are still encouraged to file from home using the IRS Free file program to ensure the most accurate payment (<https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>).

Q: How Will I Know That I Received a Relief Check?

A: The IRS will notify an eligible individual, by mail to that individual's last known address, no later than 15 days following disbursement of an individual's relief check, the method by which the payment was made, the amount of that relief payment, and a phone number to report any failure to receive such payment to the IRS.



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ADDITIONAL RESOURCES

- To view the IRS “What you need to know” page, [please click here](#).
- To view the IRS Coronavirus resource page, [please click here](#).
- The Washington Post has [developed an online calculator](#) to help you determine how much your payment will be.