

IRM PROCEDURAL UPDATE

DATE: 08/12/2020

NUMBER: wi-21-0820-0904

SUBJECT: Economic Impact Payment

AFFECTED IRM(s)/SUBSECTION(s): 21.6.3.4.2.13.4

CHANGE(s):

IRM 21.6.3.4.2.13.4 - Added new subsection for Economic Impact Payments - Congressional Inquiries.

1. Congressional inquiries regarding the Economic Impact Payment received in Legislative Affairs are uploaded to CIS. These cases are assigned to IDRS holding number 0732022881, category code "SPC6". This work is processed in Atlanta, Andover, and Brookhaven.
2. Employees working this program should report time to 710-82353.
3. Any actions to resolve EIP inquiries should follow current procedures and alerts. If you cannot resolve the taxpayer's issue, elevate to your local Planning & Analysis to determine the appropriate direction.

EXAMPLE: You cannot resolve the taxpayer's issue because the case requires routing to another function.

4. To resolve the inquiry:
 1. Research the taxpayer's account to determine the appropriate resolution.
 2. Initiate a phone call to the taxpayer to resolve the issue.

NOTE: You should attempt two calls at different times of the day. Call between the hours of 8 AM and 9 PM, taxpayer's local time.

3. If unable to reach the taxpayer, send the appropriate closing letter (such as a Letter 96C or Letter 3064C). See (5) for various scenarios and suggested wording.
4. Enter a brief narrative as a CIS case note describing the resolution provided to the taxpayer. **Begin the case note with "RESULT:"** (do not use quotation marks). Use plain language, do not use jargon. Case notes are used to respond back to the Congressional office.

NOTE: If a case note indicates the case was created from an EIP email, follow previous guidance of completing the feeder spreadsheet in addition to the case note.

NOTE: Each case should contain a privacy release form. If incomplete or not attached, include that information in the CIS case notes.

5. Below are some scenarios you may encounter and suggested wording when responding to EIP inquiries.

Inquiry Scenario	Suggested Response
Taxpayer was claimed on another return.	Our records show that for tax year YYYY you were claimed as a dependent on another tax return. Dependents are not eligible for the Economic Impact Payment (EIP). You should refer to the Recovery Rebate Credit on the 2020 tax return to determine eligibility for any amounts not received under the EIP.
AGI phase out	Our records show your Economic Impact Payment (EIP) was calculated using the YYYY tax return. You are not eligible for the EIP because your adjusted gross income exceeds the phase out limitation of \$XXXX. The phase out is 5% of the amount that exceeds the limitation. You should refer to the Recovery Rebate Credit on the 2020 tax return to determine eligibility for amounts not received under the EIP.
Checked the box indicating someone can claim them as a dependent.	Our records show on the YYYY tax return you checked the box someone can claim you as a dependent. Dependents are not eligible for the Economic Impact Payment (EIP). You should refer to the Recovery Rebate Credit on the 2020 tax return to determine eligibility for any amounts not received under the EIP.
Undeliverable paper check returned	The Economic Impact Payment (EIP), issued as a paper check, was returned undeliverable. The EIP will be/was reissued as a paper check, to the address listed in the signed privacy release. We input a change of address to update the address of record. You should receive the check within 3-4 weeks in the amount of \$XXXX. If the check is not received, you should refer to the Economic Impact Payment Information Center at IRS.GOV or call 800-919-9835 M-F 7:00 a.m.–7:00 p.m. local time.
Debit card issued but TP inquiry indicates they've not received it or, may be unaware EIP was issued as debit	Our records show the Economic Impact Payment (EIP) was issued on 05/22/2020 as a debit card, for the amount of \$XXXX. If the debit card has not been received, you should contact MetaBank at 800-240-8100, or at

card.	eipcard.com.
General message for issues with planned adjustments based on programming (not manual adjustments)	An error was made when calculating the Economic Impact Payment (EIP) and we are working on a recovery to correct the impacted accounts. The recovery will include recalculating the EIP and, if applicable, refunding the recalculated amount. You do not need to take an action. IRS plans to address this issue by mid to late summer and will update the FAQ when we can provide a more specific date. You should refer to the Recovery Rebate Credit on the 2020 tax return to determine eligibility for any amounts not received under the EIP.