



Economic Impact Payments and Coronavirus Tax Relief:

A Toolkit for Partners

May 13, 2020



Table of Contents

Table of Contents.....2

Intro.....3

Economic Impact Payments: Key Items for Partners, Taxpayers..... 4

Additional Details Related to EIP, CARES Act and Coronavirus 8

Status of IRS Operations: Mission-critical functions continue..... 8

Information for Individuals and Families 8

Information for Businesses and Tax-Exempt Entities 8

Information for Health Plans and Retirement Plans..... 9

People First Initiative 9

FAQs Related to CARES Act, EIP and coronavirus..... 9

Economic Impact Payment FAQs 10

Get My Payment FAQs..... 11



The IRS is working diligently to implement the Coronavirus Aid, Relief & Economic Security Act (CARES). CARES was enacted on March 27, 2020 and includes emergency assistance for individuals, families and businesses affected by the 2020 coronavirus pandemic.

This **Partner Toolkit** includes information and resources on several CARES initiatives, with significant emphasis on Economic Impact Payments.

A key element of the CARES Act is that Economic Impact Payments (EIP) be delivered to a significant segment of the American public as rapidly as possible. We need your help. Please share important details and outreach materials with your families, friends, partners and clients. Please post this information to your websites, include in your internal newsletters and employee emails and share on social media.

The IRS is continuing to add information every day related to these topics. The latest information is available on [IRS.gov/coronavirus](https://www.irs.gov/coronavirus), a [special page](#) for information on coronavirus tax relief and Economic Impact Payments.

The IRS started distributing Economic Impact Payments in April. Most people get their payments automatically and do not need to take any action. Social Security (retirement, survivor and disability), Railroad Retirement, SSI and VA beneficiaries who are not typically required to file tax returns will not need to file to receive a payment. Instead, payments were automatically made using the method with which they receive their other benefits. **The IRS is currently unable to answer questions about payment status over the phone, but individuals can check the status of a payment online and review FAQs.**

[Check your payment status.](#)

[Review Frequently Asked Questions about Economic Impact Payments.](#)



Economic Impact Payments: Key Materials for Partners, Taxpayers

IRS.gov material designed to help taxpayers

The IRS is working to deliver Economic Impact Payments as quickly as possible to all eligible Americans. More than 150 million payments will be sent out, and millions of people who normally don't file a tax return are eligible to receive these payments.

To reach these people outside of the tax system, the IRS is asking for your help to spread the word, so more people sign up for these payments worth up to \$1,200 per individual. The IRS has created special information and graphics that you can use, share and adapt in your communications, including material suitable for emails, newsletters, web sites and other channels.

Here's an overview of key resources to help you and your family, friends, partners and clients. The following information presents an overview of material available on the IRS website through the date of this publication.

Overview of Economic Impact Payments (EIP): IRS.gov has a [special page](#) that allows individuals, businesses and others get the information they need about EIP and CARES Act provisions.

Common Questions: The IRS is seeing a variety of questions about Economic Impact Payments, ranging from eligibility to timing. These [FAQs](#) provide an overview and are updated frequently. Common questions for which guidance is available are also included in this Toolkit with direct links to the answers online.

Calculating Your Economic Impact Payment: This [chart](#) helps people figure out the amount of the Economic Impact Payment they can expect if they're eligible.

How to Use the Tools on IRS.gov to Get Your Economic Impact Payment: The IRS offers this [guide](#) to help individuals determine which of the tools on IRS.gov can best help them.

"Get My Payment" Tool Tracks Payments, Helps with Bank Account Information: The IRS designed a new tool called "[Get My Payment](#)" to help people track the status of their payments, similar to the "Where's My Refund?" tool used during and after tax season. Some people who don't have a scheduled Economic Impact Payment date can provide direct deposit account information on this application to speed up their payment.

"Get My Payment" questions: To help users understand the "Get My Payment" tool and the results, we have an extensive set of FAQs [online](#) at IRS.gov. We encourage people to review these. The FAQs will continue to be updated online as necessary, and common questions for which guidance is already available are included in this Toolkit with direct links to the answers on IRS.gov.

Help for people who don't normally file – Use the "[Non-Filers: Enter Payment Info](#)" tool: Millions of Americans aren't required to file a tax return, but they're still eligible for an Economic Impact Payment. This includes people with little or no income, retirees, homeless and many others. To help these groups quickly register for a payment, the IRS created the special "[Non-Filers: Enter Payment Info](#)" tool, available only on IRS.gov.

- People using the "[Non-Filers: Enter Payment Info](#)" tool only need to provide basic information, including their Social Security number, name, address, and dependent information. The IRS will use this information to confirm eligibility and calculate and send their Economic Impact Payment – helping millions of people who don't normally file a tax return.



- For taxpayers who are not sure if “Non-Filers: Enter Payment Info” is right for their situation, the IRS has provided [examples](#) to help determine when they need to use this tool.

Payments Automatic for People Who Filed Tax Returns in 2018 or 2019: Eligible taxpayers who filed tax returns for 2019 or 2018 will receive their payment automatically. As of May 1, approximately 130 million individuals have been issued payments worth more than \$200 billion in the program’s first four weeks. More are coming each week.

Payments Automatic for Many Federal Beneficiaries – SSA, SSI, RRB and VA: Following extensive work by the IRS and other government agencies, automatic payments of \$1,200 per individual go to those receiving Social Security retirement, survivor or disability benefits (SSDI), Railroad Retirement benefits, Supplemental Security Income (SSI) and Veterans Affairs beneficiaries who didn’t file a tax return in the last two years. No action is needed by these groups; their payments are automatic. If the benefit recipients listed above have children but did not use the special non-filer tool on IRS.gov to register children, they will receive \$500 per qualifying child when they file a 2020 tax return next year.

Partner and promotional materials to share

IRS: Working Across the Nation with Partner Groups. The IRS is conducting a sweeping outreach campaign across the nation to reach everyone who may be eligible for an Economic Impact Payment. Help us with this effort. Share this information with family, friends, partners and clients. Contact us if you have additional groups you’d like us to share information with.

To help share information with your family, friends, partners and clients, we have a variety of ready-to-use materials available in English and Spanish. These are available at [Economic Impact Payments: Partner and Promotional Materials](#). You can use and adjust these materials as you need, including:

[Tax Tips](#)

[Ready-to-Use Articles](#)

[E-Posters and Other Partner Materials](#)

- [Publication 5412, Warning: Coronavirus – Related Scams \(PDF\)](#)
- [Publication 5412-C, Get My Payment Online \(PDF\)](#)
- [Economic Impact Payments & Coronavirus Tax Relief Special Section on IRS.gov — e-Poster \(PDF\)](#)
- [Economic Impact Payments for Social Security, Railroad Retirement and Social Security Disability Insurance recipients — e-Poster \(PDF\)](#)
- [If you still need to file — e-Poster \(PDF\)](#)
- [IRS social media & e-News — e-Poster \(PDF\)](#)
- [Economic Impact Payments — e-Poster \(PDF\)](#)

[Social Media Materials](#)

The IRS is regularly sharing Economic Impact Payment information on social media. Share or like posts from these IRS accounts to help spread the information to taxpayers, or use the images below on your organization’s social media accounts:



- Twitter: [Taxpayers](#), [businesses](#) and [tax professionals](#) can follow the IRS handles for up to the minute announcements, tips and [alerts](#) in English and [Spanish](#).
- [Facebook](#): News and information for everybody. Also available in [Spanish](#).
- [Instagram](#): The IRS Instagram account shares taxpayer-friendly information.
- YouTube: The IRS offers video tax tips in [English](#), [Spanish](#) and [American Sign Language](#).

Follow IRS on [f](#) [t](#) [i](#) [l](#) [v](#)
Verify accounts at [IRS.gov/socialmedia](#)

Economic Impact Payments & Coronavirus Tax Relief

The IRS established a special section on [IRS.gov](#) focused on steps to help taxpayers, businesses and others affected by the coronavirus.

The IRS will regularly update the page as new information is available.

[www.IRS.gov/coronavirus](#)

A new IRS online tool will let you check on the status of your Economic Impact Payment

[www.irs.gov/eip](#)

An online tool will let eligible people give IRS their direct deposit information so their Economic Impact Payments can make their way home faster than paper checks.

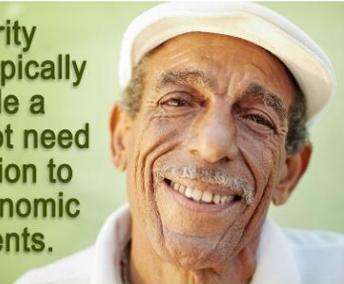
[www.irs.gov/eip](#)

Homeless Americans also qualify for an Economic Impact Payment. If they normally don't file taxes, they need to sign up at IRS.gov.



 www.irs.gov/nonfileriep

Social Security recipients not typically required to file a tax return will not need to take any action to receive the economic impact payments.



 www.irs.gov/coronavirus


Recipients of Supplemental Security Income will automatically receive Economic Impact Payments.



www.irs.gov/coronavirus

As part of the Economic Impact Payments, parents may qualify for up to \$500 per child.



www.irs.gov/coronavirus 

www.irs.gov/securitysummit 



IRS and the Security Summit urge tax pros to take additional steps to protect client data while teleworking.


IRS is trying to get you an Economic Impact Payment as fast as possible.



If you haven't received yours, check the status online.

www.irs.gov/eip

Find answers to your questions on Economic Impact Payments



 www.irs.gov/EIPFAQ

We want to do our part, too. Help us reach you faster:
If IRS doesn't have your direct deposit information, share it with us to speed your Economic Impact Payment



www.irs.gov/getmypayment 



[Additional Details Related to CARES Act and Coronavirus](#)

[Status of IRS Operations: Mission-critical functions continue](#)

While we continue to process electronic returns and issue refunds, some IRS services are limited. Get up-to-date status on affected IRS operations and services.

[Information for Individuals and Families](#)

Filing and Payment Deadline Extended

The deadlines to FILE and PAY federal income taxes are extended to July 15, 2020.

[Answers to your questions on the filing and payment deadline.](#)

Coronavirus-Related Paid Leave for Workers

Many Americans are entitled to paid sick leave, either to tend to your own health needs or to care for a family member, under the Families First Coronavirus Response Act.

[Read the press release on paid sick leave.](#)

[Information for Businesses and Tax-Exempt Entities](#)

Filing and Payment Deadline Extended

The deadlines to FILE and PAY federal income taxes are extended to July 15, 2020.

[Get answers to your questions on the filing and payment deadline.](#)

Employee Retention Credit Available for Many Businesses Financially Impacted by COVID-19

The [Employee Retention Credit](#) is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before January 1, 2021. You can get immediate access to the credit by reducing the employment tax deposits you are otherwise required to make. Also, if your employment tax deposits are not sufficient to cover the credit, you may get an advance payment from the IRS.

[Get details on the retention credit.](#)

Coronavirus-Related Paid Leave for Workers and Tax Credits for Small- and Mid-Size Businesses

The [Families First Coronavirus Response Act \(PDF\)](#) gives all American businesses with fewer than 500 employees funds to provide employees with paid leave, either for the employee's own health needs or to care for family members.

[Get details on paid leave for employees.](#)



Information for Health Plans and Retirement Plans

High-Deductible Health Plans

High-deductible health plans (HDHPs) can pay for 2019 Novel Coronavirus (COVID-19)-related testing and treatment, without jeopardizing their status.

[Read the press release on HDHPs](#)

More Information

[See all Frequently Asked Questions, resources and guidance.](#)

People First Initiative

The new People First Initiative temporarily adjusts, suspends key compliance programs as a result of COVID-19. The IRS has taken several steps to address a variety of audit and compliance questions during the coronavirus.

[IRS News Release IR-2020-59](#)

[Video: People First](#)

FAQs Related to CARES Act, EIP and coronavirus

Links to the many FAQs available on IRS.gov are provided below. The IRS is continually updating these FAQs as new questions arise or further guidance is available. Additionally, questions for which guidance already is available are listed below, with direct links to answers online.

Frequently Asked Questions

- [Get My Payment Frequently Asked Questions](#)
- [Economic Impact Payment Frequently Asked Questions](#)
- [Temporary procedures to fax certain Forms 1139 and 1045 due to COVID-19](#)
- [Estate tax Form 706 deliveries returned due to COVID-19](#)
- [Deferral of employment tax deposits and payments through December 31, 2020](#)
- [Installment agreement direct debit FAQs](#)
- [COVID-19-related tax credits for required paid leave provided by small and midsize businesses FAQs](#)
- [Employee Retention Credit under the CARES Act](#)
- [Department of Labor: Families First Coronavirus Response Act: Questions and answers](#)
- [Filing and payment deadlines questions and answers](#)
- [Coronavirus-related relief for retirement plans and IRAs questions and answers](#)



- [Frequently asked questions about carrybacks of NOLs for taxpayers who have had Section 965 inclusions](#)
- [Payroll support for air carriers and contractors under the CARES Act frequently asked questions](#)
- [Information for nonresident aliens and foreign businesses impacted by COVID-19 travel disruptions](#)

Economic Impact Payment FAQs

EIP Eligibility and General Information

- Q1. Who is eligible?
- Q2. Who is not eligible?
- Q3. How much is it worth?
- Q4. Do I need to take action?
- Q5. Will I receive notification from the IRS about my Payment?
- Q6. How do I avoid scams related to Economic Payments or COVID-19?
- Q7. Should I use Get My Payment or Non-Filers: Enter Payment Info Here?
- Q8. As a U.S citizen living abroad, am I entitled to a Payment?
- Q9. If I live in Puerto Rico, the U.S. Virgin Islands, American Samoa, Guam or the Commonwealth of the Northern Mariana Islands, will I get a payment if I'm eligible?
- Q10. Does someone who has died qualify for the Payment?
- Q11. Does someone who is a resident alien qualify for the Payment?
- Q12. Does someone who is incarcerated qualify for the Payment?

Requesting My Economic Impact Payment

- Q13. I recently filed a tax return. What do I need to do to get a Payment?
- Q14. I haven't filed a tax return for 2018 or 2019 and don't need to file tax returns for those years. I receive Social Security, SSI, Railroad Retirement or Department of Veterans Affairs (VA) benefits. What do I need to do to get a Payment?
- Q15. I haven't filed a federal tax return for 2018 or 2019 and don't receive Social Security retirement or any other federal benefits. What do I need to do to get a Payment?
- Q16. I did not file a tax return for 2018 or 2019. How do I know if I am required to file a tax return?
- Q17. Who should NOT use Non-Filers: Enter Payment Info Here?
- Q18. I need to file a tax return but am concerned about visiting a tax professional or local community organization in person right now to get help with my tax return. How long is the Payment available?
- Q19. Will the IRS contact me about my Payment?

Calculating My Economic Impact Payment

- Q20. What is the amount of the Payment I will receive? Who is a qualifying child?
- Q21. How do I calculate my Economic Impact Payment?
- Q22. Will my Payment be reduced if my income is too little or too much?
- Q23. I filed a joint return with my spouse. Will we receive a Payment if I have a valid SSN and my spouse has an IRS Individual Taxpayer Identification Number (ITIN)?
- Q24. What is meant by a valid SSN required for a Payment?
- Q25. Is a child born, adopted, or placed into foster care in 2020 a qualifying child for the Payment?
- Q26. I received an additional \$500 Payment in 2020 for my qualifying child. However, he just turned 17. Will I have to pay back the \$500 next year when I file my 2020 tax return?



- Q27. I claimed my child as a dependent on my 2019 tax return. She is graduating from school in 2020. Will she receive her own Payment?
- Q28. I claimed my mom as a dependent on my 2019 tax return. Will I receive an additional Payment for her or will she receive her own Payment?
- Q29. I think the amount of my Economic Impact Payment is incorrect. What can I do?

Receiving My Payment

- Q30. Is the Payment includible in my gross income?
- Q31. If I owe tax, or have a Payment agreement with the IRS, or owe other federal or state debts or past-due child support, will my Payment be reduced or offset?
- Q32. How will the IRS know where to send my Payment?
- Q33. What if the bank account number I used on my recent tax return is closed or no longer active? Can I switch and be mailed a Payment?
- Q34. I already filed my 2019 tax return and owed tax. I scheduled a Payment (electronic funds withdrawal, Direct Pay, or Electronic Fund Transfer Payment System (EFTPS)) from my bank account. Will the IRS send my Payment to the account I used?
- Q35. I already filed my 2019 tax return, but I didn't provide bank information. Can I use the Non-Filers: Enter Payment Info Here tool to provide my banking information?
- Q36. How do I find the bank account information the IRS needs?
- Q37. What if I don't have a bank account?
- Q38. My address is different from the last tax return I filed. How can I change my address?
- Q39. Where did you get the bank information for me, and what if I need to change it?
- Q40. I requested a direct deposit of my Payment. Why are you mailing it to me as a check?

More About the Economic Impact Payment

- Q41. What should I do to return an Economic Impact Payment (EIP)?

Get My Payment FAQs

Use our [guide](#) to figure out which IRS tool to use to get your payment.

Accessing Get My Payment

- When can I start checking Get My Payment for the status of my Payment?
- If I filed jointly with my spouse, does it matter whose information I use for Get My Payment?
- I am not required to file a tax return. Can I still use Get My Payment to check my payment status?
- I receive a Form SSA-1099 or RRB-1099 and file a tax return. Can I use Get My Payment to check my payment status?
- I do not file a tax return because I don't meet the income requirement to file, did not use the Non-Filers: Enter Payment Info Here tool on IRS.gov and get Social Security retirement, survivor or disability benefits (SSDI), Railroad Retirement benefits, Supplemental Security Income (SSI) or VA Compensation and Pension (C&P) benefits. Can I use Get My Payment to check my Payment status or change how I receive my Payment?
- If I have an Individual Taxpayer Identification Number (ITIN), can I use Get My Payment?



Payment Status

- How long will it take for my Payment status to change?
- Does Get My Payment display different stages of my payment?
- When will Get My Payment provide a payment date after adding bank information?

Payment Status Not Available

- Why am I getting "Payment Status Not Available"?

Bank Account Information

- Where did the IRS get my bank information, and what if I need to change it?
- My bank account information has changed since I filed. Can I update it using the tool?
- I no longer have the bank account that I used for direct deposit on my tax return. Can I change it using Get My Payment?
- I used direct deposit to split my refund between several accounts when I filed my tax return. Can I use Get My Payment to designate which account I want my payment deposited in?
- Can I use Get My Payment to check the direct deposit status if I changed my payment method to direct deposit?
- If Get My Payment is unavailable, will Where's My Refund or View Your Account allow me to provide my bank information?
- Get My Payment says that my Economic Impact Payment was sent to an account I don't recognize. Why is that and how do I get my Payment?
- I don't recognize the bank information shown on my Payment Status. What can I do? What will happen to my payment?

Enter Your Direct Deposit Information

- I neither owed nor received a refund on my tax return. What should I enter to submit my bank information?
- I applied my 2019 refund toward my 2020 estimated tax (or 2018 refund toward my 2019 estimated tax if based on your 2018 return). What should I enter for the refund amount?
- How do I enter a negative AGI amount?
- What does it mean when Get My Payment says, "Need More Information?"



Error Messages/Lockouts

- What does it mean when Get My Payment says, "Please Try Again Later"?
- Why can't I get my payment status?
- Will Where's My Refund or View Your Account provide my payment status?
- Why am I receiving an error message when entering my personal information or tax information?

Address Changes

- My address is different from the last tax return I filed. Can I change it using Get My Payment?
- I requested a direct deposit of my payment. Why are you mailing it to me?