



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
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The Honorable Susan Collins
United States Senate
Washington, DC 20510

Attention:

Dear Senator Collins:

I am responding to your inquiry dated March 13, 2009, on behalf of your constituents, and , a retired federal employee, asked about the recently enacted \$250 credit for certain government retirees. Specifically, she believes requiring retired federal employees to file a 2009 tax return before they can receive the credit is unfair.

The American Recovery and Reinvestment Act of 2009 (the Act) provides a special \$250 credit for certain government retirees, and sets forth the eligibility requirements for receiving the credit (section 2202 of the Act). Only individuals who include their social security account number on their 2009 tax return are eligible to receive the credit (section 2202(b)(2) of the Act). Consequently, Congress would need to change the law for an individual to claim the credit other than by filing a 2009 tax return.

Please call at or me at if you have further questions.

Sincerely,

George J. Blaine
Associate Chief Counsel
(Income Tax & Accounting)