



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

OFFICE OF
CHIEF COUNSEL

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The Honorable Anthony D. Weiner
Member, U.S. House of Representatives
80-02 Kew Gardens Road, Suite 5000
Kew Gardens, NY 11415

Attention:

Dear Congressman Weiner:

This letter responds to your enquiry dated April 29, 2009, submitted on behalf of your constituent, . is a federal retiree. She correctly points out that social security benefit recipients will receive a \$250 economic recovery payment. She asked whether federal retirees are also entitled to a \$250 payment.

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 special credit (section 2202 of the Act). This credit is available to federal retirees instead of the \$250 payment to social security recipients. Eligible 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).

I hope this information is helpful. Please call at if you have any questions.

Sincerely,

Michael J. Montemurro
Chief, Branch 4
Office of Associate Chief Counsel
(Income Tax and Accounting)