January 8, 2021

TO:       All Incarcerated Individuals
          All Work Release Individuals

FROM:     Robert Herzog, Assistant Secretary – Prisons Division
          Danielle Armbruster, Assistant Secretary – Reentry Division

SUBJECT:  Second round of Economic Impact Payments (EIP)

On December 29, 2020, the Internal Revenue Service (IRS) began distributing the second round of Economic Impact Payments (EIP) to eligible individuals. Eligible individuals with a 2019 adjusted gross income (AGI) of $75,000.00 or less will receive $600.00. Couples filing jointly with an AGI of less than $150,000 will receive $1,200.00. In addition, couples with qualifying dependent children under 17 will receive $600.00 per child. The EIP will be reduced for those with a higher AGI.

You may be eligible to receive a full or partial EIP. Please review the included IRS guidance for more information. If the IRS makes additional information available, it will be shared as appropriate.

When received on behalf of an incarcerated individual held in full or partial confinement, the EIPs are subject to full deductions per Washington State Law.

cc:       Julie Martin, Deputy Secretary
          Jeannie Miller, Assistant Secretary, Administrative Operations Division
          Anita Kendall, Comptroller
          Mike Obenland, Deputy Director – Command A
          Jeneva Cotton, Deputy Director – Command B
          Tomas Fithian, Deputy Director – Command C
          Tim Lang, Senior Assistant Attorney General
          Susan Biller, Communications Director
Questions and Answers about the Second Economic Impact Payment

IRS and Treasury Now Delivering Second Round of Payments
Most people will get their payments automatically. See the press release for details.

Below are frequently asked questions about the second Economic Impact (Stimulus) Payment, separated by topic. Please do not call the IRS.

You can check the status of your payment with Get My Payment.

- Common Questions
- General Information
- Eligibility
- Calculating The Payment
- Requesting My Payment
- Receiving My Payment

Common Questions

⚠️ I’m having trouble accessing the Get My Payment tool. (added January 6, 2021)

Some people visiting the site may get a “please wait” or error message due to the high volumes coming in. The “please wait” message is a normal part of the site's operation. We encourage people to check back later. Also, there is a limit to the number of times people can access Get My Payment each day. When people reach the maximum number of accesses, Get My Payment will inform them they will need to check back the following day.
I didn’t receive a direct deposit yet. Will I get a second Economic Impact Payment? (added January 6, 2021)

Maybe. IRS updated Get My Payment (GMP) for individuals who are receiving the second Economic Impact Payment on January 5, 2021. If you checked GMP on or after January 5 then:

- If GMP reflects a direct deposit date and partial account information, then your payment is deposited there.
- If GMP reflects a date your payment was mailed, it may take up to 3 – 4 weeks for you to receive the payment. Watch your mail carefully for a check or debit card. (See the FAQ for EIP Card)
- If GMP shows “Payment Status #2 – Not Available,” then you will not receive a second Economic Impact Payment and instead you need to claim the Recovery Rebate Credit on your 2020 Tax Return.

Because of the speed at which the law required the IRS to issue the second round of Economic Impact Payments, some payments may have been sent to an account that may be closed or, is or no longer active, or unfamiliar. By law, the financial institution must return the payment to the IRS; they cannot hold and issue the payment to an individual when the account is no longer active. If Get My Payment shows “Payment Status #2 – Not Available” you will not receive a second EIP.

The IRS advises people that if they don’t receive their Economic Impact Payment, they should file their 2020 tax return electronically and claim the Recovery Rebate Credit on their tax return to get their payment and any refund as quickly as possible.

What if I have a different bank account than I had on my 2019 tax return? What should I do? (added January 6, 2021)

If the second Economic Impact Payment was sent to an account that is closed or is no longer active the financial institution must, by law, return the payment to the IRS, they cannot hold and issue the payment to an individual when the account is no longer active. The IRS advises people that if they don’t receive the full Economic Impact Payment they should file their 2020 tax return electronically and claim the Recovery Rebate Credit on their tax return to get their payment and any refund as quickly as possible.

Why can’t the IRS reissue the second Economic Impact Payment to me? (added January 6, 2021)
The IRS is working hard to deliver the second Economic Impact Payment quickly, as required by law, while still preparing for the upcoming 2021 tax filing season. Due to the compressed timeline, the IRS is unable to reissue and mail checks and instead encourages people to file their 2020 tax return electronically to claim and receive the Recovery Rebate Credit quickly as possible.

**Can I call the IRS, software company or bank to resolve issues with my Economic Impact Payment? (added January 6, 2021)**

People should visit IRS.gov for the most current information on the second round of Economic Impact Payments rather than calling the agency or their financial institutions or tax software providers. IRS phone assistants do not have additional information beyond what's available on IRS.gov.

**Where can I get more information? (added January 6, 2021)**

For more information about Economic Impact Payments and the 2020 Recovery Rebate Credit, visit IRS.gov/eip. People can check the status of their payment at IRS.gov/getmypayment. For other COVID-19-related tax relief, visit IRS.gov/coronavirus.

**General Information**

**When will the IRS start sending out the second round of economic impact payments (Second EIP)? (added January 5, 2021)**

Payments started during the last week of December with more payments occurring in early January 2021.

Direct deposit payments will be made first – those individuals who have valid routing and account information on file will receive payments first.

Mailed payments will follow – individuals who will receive a paper check or a debit card will require more processing and mailing time. As more information becomes available, we will provide updates.

IRS plans to relaunch the Get My Payment online tool soon to include Second EIP information.
**Will I receive a letter or notice from the IRS about my payment? (added January 5, 2021)**

Yes, the IRS will issue a notice, or letter, about the second payment. We will provide an update on the timeline for delivery of the notices when one is available.

Please keep your notice, formally called Notice 1444-B, with your tax records.

**Will the Get My Payment online tool be available for me to check on my Second EIP? (added January 5, 2021)**

Yes, IRS plans to relaunch Get My Payment soon. You will be able to check the status of your first and second Economic Impact Payments. The status includes the date of the payment and the method (direct deposit or mailed payment date). Mailed payments will require more processing and mailing time. As more information becomes available, we will provide updates.

**Note:** Because payments are being issued based on information IRS already has on file, you will not be able to add new routing or account information, or request to receive your payment by EIP Card.

**Will I need to know the amount of my Second EIP when figuring the Recovery Rebate Credit on my 2020 tax return? (added January 5, 2021)**

Yes, the worksheet used to calculate the Recovery Rebate Credit will require individuals to know the amounts of the first and second payments. Only individuals who did not receive the full amount of their Economic Impact Payments will be eligible to receive the Recovery Rebate Credit on their 2020 tax return.

Please refer to Notice 1444, which shows the amount of the first Economic Impact Payment issued to you, and Notice 1444-B, which shows the amount of the second Economic Impact Payment (that is, the Second EIP) issued to you when completing the Recovery Rebate Credit worksheet on your 2020 tax return.

**Eligibility**

**Who’s eligible for the second round of Economic Impact Payments? (added January 5, 2021)**
Generally, if you’re a U.S. citizen or U.S. resident alien, you may be eligible for $600 ($1,200 for a joint return), plus $600 for each qualifying child, if you (and your spouse if filing a joint return) aren't a dependent of another taxpayer on a 2019 tax return, have a social security number (SSN) valid for employment (see exception when married filing joint) and your adjusted gross income (AGI) does not exceed:

- $150,000 if married and filing a joint return or if filing as a qualifying widow or widower;
- $112,500 if filing as head of household; or
- $75,000 for eligible individuals using any other filing status

Your payment will be reduced by 5% of the amount by which your AGI exceeds the applicable threshold above.

You aren’t eligible for a payment if any of the following apply to you:

- You were claimed as a dependent on another taxpayer’s 2019 tax return (for example, a child or student who may be claimed on a parent’s tax return or a dependent parent who may be claimed on an adult child’s tax return).
- You don’t have an SSN that is valid for employment issued before the due date of your 2019 tax return (including any extensions).
- You’re a nonresident alien.
- People who died before 2020.
- Are an estate or trust.

However, you may be eligible to claim a Recovery Rebate Credit on line 30 of your 2020 tax return. Please refer to the instructions for the 2020 Form 1040 for more information.

**Will a deceased individual receive the payment? (added January 5, 2021)**

A payment won’t be issued to someone who has died before January 1, 2020. If you filed a joint return in 2019 and your spouse died before January 1, 2020, you won’t receive a $600 payment for your deceased spouse, but you’ll still be issued up to $600 for you and $600 for any qualifying children, if all other eligibility criteria are met.

With regard to eligible individuals who died in 2020, the Recovery Rebate Credit may be claimed on line 30 of their 2020 tax return. Please refer to the instructions for the 2020 Form 1040 for more information.

**Is an incarcerated individual eligible for the payment? (added January 5, 2021)**
Yes, individuals will not be denied an Economic Impact Payment solely because they are incarcerated. An incarcerated individual may be issued a payment if all eligibility requirements are met and the individual filed a 2019 tax return that was processed by the IRS or used the Non-Filers: Enter Payment Info Here tool prior to November 22, 2020. Eligible incarcerated individuals may claim a 2020 Recovery Rebate Credit on line 30 of their 2020 tax return. Please refer to the instructions for the 2020 Form 1040 for more information.

What is meant by an SSN that is valid for employment? (added January 5, 2021)

A valid SSN for a payment is one that is valid for employment in the United States and is issued by the Social Security Administration (SSA) before the due date of your 2019 tax return (including the filing deadline postponement to July 15 and an extension to October 15 if you requested it).

If the individual was a U.S. citizen when they received the SSN, then it’s valid for employment. If “Not Valid for Employment” is printed on the individual’s Social Security card and the individual’s immigration status has changed so that they’re now a U.S. citizen or permanent resident, ask the SSA for a new Social Security card. However, if “Valid for Work Only With DHS Authorization” is printed on the individual’s Social Security card, the individual has the required SSN only as long as the Department of Homeland Security authorization is valid.

If I filed a married filing joint return in 2019, do both my spouse and I need to have an SSN valid for employment to receive a payment? (added January 5, 2021)

No, if you file jointly with your spouse and only one individual has a valid SSN, the spouse with a valid SSN will receive up to a $600 payment and up to $600 for each qualifying child claimed on the 2019 tax return.

If neither has a valid SSN, no payment will be allowed even if their qualifying child has a valid SSN.

Active Military: If either spouse is an active member of the U.S. Armed Forces at any time during the taxable year, only one spouse needs to have a valid SSN for the couple to receive up to $1,200 for themselves.

If you file separately from your spouse, only the spouse who has an SSN may qualify for a payment.
Does my qualifying child need to have an SSN valid for employment or will an Adoption Taxpayer Identification Number (ATIN) or Individual Taxpayer Identification Number (ITIN) be accepted? (added January 5, 2021)

A qualifying child must have either:

- An SSN that’s valid for employment and assigned to them before the due date of your 2019 return (including the filing deadline postponement to July 15 and an extension to October 15 if you requested it); or
- An ATIN.

An ITIN won’t be accepted for a qualifying child.

**Note:** When the qualifying child is claimed by spouses filing a joint return, at least one spouse must have an SSN that’s valid for employment for a qualifying child to be considered. If the return isn’t filed by married spouses filing a joint return, the taxpayer filing the return must have an SSN that’s valid for employment for a qualifying child to be considered.

Who’s considered a qualifying child? (added January 5, 2021)

A qualifying child is a child who meets the following conditions:

- **Relationship to the individual who’s eligible for the payment:** The child is your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, grandchild, niece, or nephew).
- **Child's age:** The child was under age 17 on December 31, 2019.
- **Dependent of the individual who's eligible for the payment:** The child was claimed as your dependent on your 2019 tax return or in the Non-Filers: Enter Payment Info Here tool.
- **Child's citizenship:** The child’s a U.S. citizen, U.S. national, or U.S. resident alien.
- **Child's residency:** The child lived with you for more than half of 2019.
- **Support for child:** The child didn’t provide over half of their own support for 2019.
- **Child's tax return:** The child doesn’t file a joint return for the year (or files it only to claim a refund of withheld income tax or estimated tax paid).

The payment will include $600 for each qualifying child listed on your 2019 tax return with a valid SSN or ATIN.
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? (added January 5, 2021)

In many cases, the answer is yes. But special rules in the law apply to these five U.S. territories. In general, the tax authorities in each U.S. territory will make payments to eligible residents. If you’re a resident of one of these U.S. territories with questions about a payment, you should contact your local tax authority.

**Resident of a U.S. territory:** If you receive a payment from the IRS and a U.S. territory tax agency and you’re a resident of a U.S. territory for the 2020 tax year, please consult with your U.S. territory tax agency concerning information about an incorrect or duplicate payment.

**Not a resident of a U.S. territory:** If you’ve received a payment from more than one jurisdiction and you’re NOT a resident of a U.S. territory for the 2020 tax year, you should return any incorrect or duplicate payment received from the U.S. territory tax agency to the IRS following the instructions about repayments. See [Topic I: Returning the Economic Impact Payment for instructions](https://www.irs.gov/coronavirus/second-eip-faqs).

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I’m a citizen or resident of one of the Freely Associated States (Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau). Am I eligible to receive a payment? (added January 5, 2021)

Citizenship or residency status in the Freely Associated States, by itself, doesn’t entitle you to a payment. However, if you’re a resident of a U.S. territory for the tax year 2020 for U.S. territory income tax purposes, you may be eligible for a payment from the U.S. territory tax agency. To determine whether you’re eligible for a payment, consult with your U.S. territory tax agency. Alternatively, if you’re not a resident of a U.S. territory for the tax year 2020 but you’re a U.S. citizen or U.S. resident for federal income tax purposes, you may be eligible for a payment from the IRS.

**Resident of a U.S. territory:** You shouldn’t receive a payment from both the IRS and a U.S. territory tax agency. If you received a payment from more than one jurisdiction and you’re a resident of a U.S. territory for the 2020 tax year, please consult with your U.S. territory tax agency concerning information about payments received, including any incorrect or duplicate payment.

**Not a resident of a U.S. territory:** If you’ve received a payment from more than one jurisdiction and you’re NOT a resident of a U.S. territory for the 2020 tax year, you should return any incorrect or duplicate payment received from the U.S. territory tax agency to the IRS following the instructions about repayments. See [Topic I: Returning the Economic Impact Payment for instructions](https://www.irs.gov/coronavirus/second-eip-faqs).
Do I qualify for the payment if I’m a resident alien? (added January 5, 2021)

A person who’s a qualifying resident alien with an SSN valid for employment is eligible for the payment only if he or she is a qualifying resident alien in 2020 and may not be claimed as a dependent of another taxpayer. A nonresident alien in 2020 isn’t eligible for the payment. An alien who received a payment but isn’t a qualifying resident alien for 2020 should return the payment to the IRS by following the instructions as described in Topic I: Returning the Economic Impact Payment for instructions.

Calculating The Payment

How much will the second Economic Impact Payment be? (added January 5, 2021)

Eligible individuals who filed a 2019 joint tax return will receive up to $1,200, and all other eligible individuals will receive up to $600. Those with qualifying children on their 2019 tax return will receive up to $600 in additional payment per qualifying child.

Eligible individuals don’t need a minimum income for the payment. However, for higher income individuals, the payment amount is reduced by 5% of the amount that their adjusted gross income exceeds the following thresholds:

- $150,000 for taxpayers filing a joint return or filing a return as a qualifying widow or widower
- $112,500 for taxpayers filing as head of household
- $75,000 for all others

The $600 payment for eligible individuals with no qualifying children ($1,200 for married couples filing a joint return) will be reduced to $0 once adjusted gross income reaches the following amounts:

- $174,000 for taxpayers filing a joint return
- $124,500 for taxpayers filing as head of household
- $87,000 for taxpayers filing as single or married filing separately

Each of these adjusted gross income amounts at which the payment is reduced to $0 increases by $12,000 for each additional qualifying child.

Note: Qualifying widows and widowers whose AGI is more than $75,000 may not have received the full amount of their payments. Those individuals may claim the Recovery Rebate Credit on line 30 of their 2020 return. Please refer to the instructions for the 2020 Form 1040 for more information.
Requesting My Payment

What do I need to do to get my payment? (added January 5, 2021)

No action is necessary. Your payment will be issued based on the information the IRS has on file for your 2019 tax return, the information provided by you to the Non-Filers: Enter Payment Info Here tool, payment information entered on the Get My Payment tool, or information provided by a Federal Agency that issued benefits to you (Social Security Administration, Veteran Affairs, or Railroad Retirement Board).

If you don’t get a payment and you are eligible to receive one, it may be claimed on your 2020 tax return as the Recovery Rebate Credit.

I received the first payment after using the Non-Filer tool, do I need to do anything to receive this payment? (added January 5, 2021)

No action is necessary. Your payment will be issued on information the IRS has on file for your 2019 tax return, the information provided by you to the Non-Filers: Enter Payment Info Here tool, payment information entered on the Get My Payment tool, or information provided by a Federal Agency that issued benefits to you (Social Security Administration, Veteran Affairs, or Railroad Retirement Board).

If you don’t get a payment and you are eligible to receive one, it may be claimed on your 2020 tax return as the Recovery Rebate Credit.

I’m a Social Security, Railroad Retirement, or Veterans benefit recipient, do I need to take any action? (added January 5, 2021)

No action is necessary. Your payment will be issued on information the IRS has on file for your 2019 tax return, the information provided by you to the Non-Filers: Enter Payment Info Here tool, payment information entered on the Get My Payment tool, or information provided by a Federal Agency that issued benefits to you (Social Security Administration, Veteran Affairs, or Railroad Retirement Board).

If you don’t get a payment and you are eligible to receive one, it may be claimed on line 30 of your 2020 tax return as the Recovery Rebate Credit.

Will the Non-Filers tool be available if I’m not required to file and didn’t use it before November 22, 2020? (added January 5, 2021)
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The EIP Card will be sent in a white envelope from “Economic Impact Payment Card,” and will display the U.S. Department of the Treasury Seal. The card has the Visa name on the front and the issuing bank, MetaBank®, N.A., on the back. Information included with the EIP Card will explain that this is your Economic Impact Payment. If you receive an EIP Card, visit EIPcard.com for more information.