



Who is eligible to receive a rebate check?

- Any person that has a valid Social Security number (SSN), is not considered as a dependent of someone else, and whose adjusted gross income (AGI) does not exceed certain thresholds (see below), is eligible to receive the credit. This means workers, those receiving welfare benefits, Social Security beneficiaries, and others are all eligible.
 - Spouses of military members are eligible without a SSN.
 - An adopted child can use an Adoption Tax Identification Number to be eligible.

How much money will those eligible receive?

- The full credit amount (\$1,200 individuals, \$2,400 couples, \$500 for children) is available for individuals with AGI at or below \$75,000 (\$112,500 for heads of household), and couples with AGI at or below \$150,000. If you have children, you will receive an additional \$500 per child.

Your tax rebate amount will be reduced by \$5 for each \$100 your AGI exceeds the above thresholds.

This means—

- An individual without children will not receive any rebate if their AGI exceeds \$99,000,
- A couple without children will not receive any rebate if their AGI exceeds \$198,000, and
- A family of four will not receive any rebate if their AGI exceeds \$218,000.

How will the IRS determine who receives a payment and how much that payment will be?

- For those that have filed a return with the IRS in 2018 or 2019, the IRS will use the most recent tax return to determine eligibility.

Do rebate checks need to be repaid?

- Unless obtained by fraud, rebate checks do not need to be repaid. If an individual experienced an income loss in 2020 or if they have an increase in family size, they may be able to claim an additional credit of the difference when the individual files their 2020 tax federal income tax return in Spring of 2021.

The IRS does not have my direct deposit information. What can I do?

- In the coming weeks, Treasury plans to develop a web-based portal for individuals to provide their banking information to the IRS online, so that individuals can receive payments immediately as opposed to checks in the mail.

Can you receive a rebate check if you are claimed as a dependent on another taxpayer's tax return?

- Someone who is claimed as a dependent on another taxpayer's tax return is not eligible to receive the \$1,200 refund check themselves.

Can you receive a \$500 child credit for a dependent claimed on your tax return if that child is 17 or older?

- No. Children 17 and older are not eligible for the \$500 per child tax credit.

Are non-tax filers eligible to receive a rebate check?

- Yes. For those with taxable income, you will need to file a tax return for the 2019 tax year, which you can do until July 15. Those with little or no taxable income are encouraged to use the IRS' Free File Program which can be viewed here: <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>
- Those with no taxable income will be able to file a simple form provided by the IRS specifically for the purpose of receiving the rebate check.

How can non-tax filers receive a rebate check?

- For some veterans, seniors and Social Security beneficiaries, the IRS is working directly with the Social Security Administration and the Department of Veterans Affairs to obtain information needed to send out the rebate checks.
- For other eligible individuals, IRS will soon provide additional information instructing people on how to file a simple form that includes information such as their name, address, SSN, number of dependents, and direct deposit bank account information, on their website: [irs.gov/coronavirus](https://www.irs.gov/coronavirus).

When will people receive their rebate check?

- The Treasury Department expects to begin distributing checks within the next month, with the first checks arriving in bank accounts as soon as mid-April. It is anticipated that those that currently have direct deposit setup with the IRS will receive their rebate checks faster than those who only have a physical address on file.

Will someone who is homeless be eligible for a rebate check? If so, how/where will the IRS direct the payment?

- The Treasury Department is aware of the challenges reaching some citizens, such as those that are homeless, and they are working on solutions to ensure that everyone eligible is able to obtain a rebate check. We await formal guidance from Treasury on how they will go about this as well.

Are the rebate checks considered taxable income?

- The credit is not taxable, consistent with other refundable tax credits.

Will the rebate check affect my eligibility for federal programs, like Supplemental Security Income?

- No, the rebate is considered a tax refund and is not counted towards eligibility for federal programs.

Could my rebate check be offset by any outstanding money owed to the government?

- The rebate checks are not subject to the majority of offsets, including student debt and state debts. The only administrative offset that will be enforced applies to those who have past due child support payments that the states have reported to the Treasury Department.

Can families with children born in 2019 or 2020 receive the \$500 child credit?

- Yes but action is required.
- A family with a child born in 2019 is eligible for the \$500 per child rebate amount (assuming all other requirements are satisfied). If the family has not yet filed a 2019 tax return, the IRS will determine the family's rebate amount based on their 2018 tax return filing. As a result, the family will not automatically receive the \$500 rebate amount for the child born in 2019. To receive the credit the family can either:
 - Claim the \$500 credit on their 2020 tax return filing made in 2021, or
 - File their 2019 tax return quickly with the child's SSN and receive the \$500 in the rebate check sooner.
 - Likewise, a family with a child born in 2020 is eligible for the \$500 per child rebate amount. The family will be able to claim the \$500 credit on their 2020 tax returns filed in 2021.

Where can I get more information?

The IRS will post all key information on [IRS.gov/coronavirus](https://www.irs.gov/coronavirus) as soon as it becomes available.

*The above information is for informational purposes and should not be relied on for legal advice. Individuals should consult the IRS or a tax advisor to address questions related to their individual circumstances.