



Coronavirus Relief Package

Details of the package are still being released. For updates go to <https://www.irs.gov/newsroom/economic-impact-payments-what-you-need-to-know>

Nutshell:

To receive the stimulus check, you must

- Have a Social Security Number (SSN) and have filed taxes in 2019, or
- Have a SSN and filed taxes in 2018, or
- Have a SSN and receive Social Security Retirement benefits, or
- Have a SSN and receive Social Security Disability benefits, or
- Have a SSN and receives Railroad Retirement Benefits



How much will I receive?

\$1,200 for individuals plus \$500 for each child,

\$2,400 for joint filers plus \$500 for each child



Can this amount be reduced?

- For individuals making more than \$75,000 checks will be reduced by 5 percent for any income above that. Individuals making more than \$99,000 will not receive a payment.
- For heads of households making more than \$112,500 checks will be reduced by 5 percent for any income above that. Head of households making more than \$135,500 will not receive a payment.
- For joint filers, making more than \$150,000 checks will be reduced by 5 percent for any income above that. Joint filers making more than \$198,000 will not receive a payment.



How will I get the money?

If the IRS has direct deposit information, you will receive payment directly to your bank account. Otherwise, the agency will mail a check to the address found on your 2019 return, or your 2018 return if you haven't yet filed this year. The IRS should be creating a site to upload or update direct deposit info by April 17.

Watch out for scams where a company offers to do this for you



When will I get my money?

The earliest payments are to be sent electronically on starting April 9 and paper checks will start being issued in late April.



What if I don't need to file a tax return?

If you receive SSD, SSR or Railroad benefits, the government already has the info they need. The IRS created a new portal to help those who do not normally file a return. Go to <https://www.freefilefillableforms.com/#/fd/EconomicImpactPayment> to create an account and file a simple return. You will need to have an email address and a Social Security number for each person reported on the return.



If I owe the government money will I still get the payment?

It will be offset for child support debts. The payment is not supposed to be offset for tax debts, student loan debts, other federal debts or unemployment.



Who is not eligible?

People who do not have social security numbers, nonresident aliens, and dependents of other taxpayers.



Is it taxable or counted as income for means-tested programs?

No, the payment should not be treated as income.



I have 5 kids. Is there a cap on the amount I'll get?

The law doesn't have a cap on the amount of money you can receive.



What are 'children' for this?

A U.S. citizen under the age of 17, claimed as a dependent who hasn't provided more than half of their own support and has lived with the taxpayer for more than half of the year. Adopted children and foster children are included.



Will I get anything for non-child dependents, like my 20-year-old college student or my 80-year-old parent who lives with me?

Non-child dependents don't qualify to receive a tax rebate check, and taxpayers who claim non-child dependents won't receive any additional money for them.



What happens if I don't file my taxes until July?

Treasury will use either 2018 returns or Social Security benefits data to determine the amount of money you will receive.



had a baby last year. How will the IRS know to send me the \$500 for my child?

The IRS likely won't know to send you the \$500 unless you file and include the child on your 2019 return. However, you would receive credits when filing your 2020 returns next year.



My child turned 17 in 2019 so I'm no longer eligible for the child tax credit. If I don't file and the IRS uses my 2018 return for my direct payment, will I get the extra \$500 for my child?

It's still unclear how Treasury plans to handle those types of situations.



What happens if I already received my payment, but I file an amended return that would have resulted in a different payment?

The math will always work in the taxpayer's favor. If they send you too much money, you can keep it. If they don't send you enough, they will send you more.



I'm a recent college graduate who is now an independent but was claimed as a dependent by my parents on their 2019 return. Will I receive a check?

This situation will be reconciled on 2020 returns. If you are no longer a dependent and file as an independent for 2020, you will receive the credit next year.

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