

United States Senate

WASHINGTON, DC 20510-0106

March 17, 2021

The Honorable Janet Yellen
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Dear Secretary Yellen and Commissioner Rettig,

I write today following the passage of the American Rescue Plan Act (ARPA) to raise specific issues my constituents had in accessing their second economic impact payments (EIP) in hopes those problems can be resolved and taken into consideration as the Internal Revenue Service (IRS) administers the third round of economic impact payments.

The Administration is well aware of the millions of Americans facing economic hardship, and should be applauded for its tireless work to deliver more relief as part of the ARPA. Further, I am appreciative of the IRS's hard work throughout the pandemic. IRS employees have worked diligently to deliver hundreds of millions of dollars in EIPs to Americans while managing the risks associated with COVID-19.

Virginians continue to reach out with specific problems they are having, particularly those trying to access their second EIP. Below, I lay out the three most prevalent issues my staff has identified. To help me respond adequately to my constituents, please review the three issues and answer the following related questions.

1. Couples that filed a 2019 tax return as married filing jointly are reporting that only one spouse received a second EIP even though they received a joint EIP in the first round. When the spouse not receiving the payment checked the IRS's Get My Payment App, there was no information. Is the couple's only recourse to claim a Recovery Rebate Credit (RRC)? Is there a reason why the second EIP was treated differently in this situation? Can the IRS take steps to ensure the same problem does not occur with the third EIP?
2. A number of my constituents who are Social Security recipients received the first EIP via direct deposit or direct express card but did not receive the second EIP. The IRS has said those constituents can file a tax return and claim a RRC but I am concerned for those Social Security recipients who are non-filers and are less equipped to file a tax return to claim their RRC. I am also concerned that these same constituents will not receive their third EIP. Please explain why the IRS did not send the second (December) round of EIPs automatically to Social Security recipients. Will the IRS commit to sending past due checks to Social Security recipients who should have received them? For the third round of EIPs, can the IRS commit to automatically sending checks to Social Security recipients? If not, why not?

Last year, the IRS created a Non-Filers tool to allow non-filers to gain access to the first round of EIPs to address this problem and make it easier for non-filers to access their EIP.

Why did the IRS not reopen the Non-Filers tool to help Americans access their second EIP? Will the IRS commit to reopening the Non-Filers tool for the third round of EIP to ensure non-filers can easily access their third EIP? And will they be allowed to use this tool to claim checks owed to them from the first two rounds?

3. A number of constituents reported that the IRS's Get May Payment application showed that they would either receive their payment via direct deposit or check but they never received it. Although the payment was issued to them and they qualified based on their 2019 tax return, the RRC is based on their 2020 tax filing. In some situations this has eliminated constituents' eligibility for the second EIP. Will the IRS offer any flexibility or recourse for constituents in these circumstances?

I know the IRS is working diligently to serve the American people, and I welcome our continued collaboration to help Americans across the country. Thank you for your attention to this important issue.

Sincerely,



Mark R. Warner
United States Senator