

\$1200 per Adult

Or Independent Youth 16 or older

\$500 per Child

Dependent Child Under 17

Simplified Filing

Available for Non-Filers

Must have SSN

Who Qualifies?

1. Legal residents of the United States (U.S. citizens or resident aliens) with an SSN
2. 16 or older
3. Not dependents AND
4. Make \$75,000 or less per year (or \$150,000 or less as a couple, if married).

Non-Filers Portal

People with gross income under \$12,200 (\$24,400 for a married couple) can provide their information to the IRS **without filing a return**, at: <https://bit.ly/RegisterIRS>

ECONOMIC IMPACT PAYMENTS: Cash payments of up to \$1200 per *qualified adult* and \$500 per *qualified child*.

Qualified “Adult”: People who (i) are legal residents of the United States (U.S. citizens or resident aliens) with a Social Security Number (“SSN”); (ii) are 16 or older; (iii) are not dependents; and (iv) make \$75,000 or less per year (or if married, as a couple make \$150,000 or less per year).

Qualified Child: A child who (i) is a legal resident of the United States with an SSN; (ii) is a dependent (as defined below, under “Key Information”); and was under 17 as of December 31, 2019.

KEY INFORMATION

- **Based off of an individual’s 2018 or 2019 U.S. federal income tax return.**
 - Individuals who filed a 2018 or 2019 tax return will receive the cash automatically, either by direct deposit or by a check mailed to the address provided on the last U.S. federal income tax return.
 - Free software to file 2019 taxes is available: <https://bit.ly/FreeFileTax>
- **Non-filers earning less than \$12,200 (\$24,000 for married couples) can [provide simplified information](#).**
 - Name, address, email address, date of birth, and Social Security Number are required for each qualifying adult.
 - Register online at: <https://bit.ly/RegisterIRS>
 - Tax return information is confidential. Even law enforcement can only gain access to the information with a court order.
- **Avoid scams.** The IRS will never call and request taxpayer information.

Resources

- [Information on Obtaining a SSN](#)
- [IRS Free File](#)
- [Economic Impact Payment Information](#)

IMPORTANT CONSIDERATIONS

- **Dependents are not eligible to receive \$1200 payments.**

A person who meets all 3 criteria is a dependent.

 - under the age of 19 at the end of 2019;
 - lived with a parent, foster parent, brother, sister, half-brother, half-sister, stepbrother, or stepsister (or a descendant of any of them) for more than half of 2019; and
 - provided 50% or less of their own support for 2019.
- **Parents fraudulently/erroneously claimed the youth as a dependent.**
 - If a parent or other person has claimed the youth as a dependent on their return, this will create a “return rejected by IRS” error when the youth tries to e-file.
 - The youth can print and mail the return to IRS for processing.
 - Treasury has not yet provided guidance on how to address this issue.
- **Direct deposit or address is out of date.** Update by either filing a 2019 return with the new information (<https://bit.ly/FreeFileTax>), or updating the information on the IRS website (<https://bit.ly/RegisterIRS>)