



Congress of the United States
House of Representatives
Washington, DC 20515

April 1, 2020

Commissioner Charles Rettig
Internal Revenue Service
US Department of the Treasury
1111 Constitution Avenue NW
Washington, DC 20224

Dear Commissioner Rettig,

I write to express my serious concerns with the Internal Revenue Service (IRS) guidance regarding individual tax rebates as authorized by Congress in the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

As you know, HR 748, the CARES Act, provides for a one-time rebate to partially alleviate the economic burden currently facing our nation. To ensure rebates are distributed properly, the legislation requires all recipients have a valid Social Security number and identifies most eligible recipients by their 2019 or 2018 tax returns. Explicit provisions allow for the identification of non-tax filers based on either a 2019 tax return, or SSA-1099 and RRB-1099 statements for Social Security and Railroad Retirement beneficiaries who fall below the tax filing requirement.

However, on Monday March 30, 2020, IRS published guidance noting that “some seniors and others who typically do not file returns will need to submit a simple tax return to receive the stimulus payment.” This is contrary to Congressional intent and language of HR 748.

More than 20 million Americans over the age of 65 are not required to file taxes, a majority of whom are Social Security recipients. Requiring these beneficiaries file taxes is burdensome and unnecessary, potentially excluding millions from the rebates they are owed and overwhelming IRS capacity to process returns. It is important that in our haste to lessen the economic impact of this global pandemic we do not forget the neediest among us.

To remedy this misinterpretation of Congressional intent and the law, IRS must implement guidance allowing for the identification of eligible recipients who do not file taxes based upon SSA-1099 and RRB-1099 statements. Additionally, I request you clarify:

1. The use of SSA-1099/RRB-1099 in lieu of tax filings
2. Phase out amounts for head of household filers
3. Qualifications of elderly dependents

Thank you for your attention to this matter of great importance to my constituents in Louisiana. I appreciate your work to serve our nation during these trying times.

Sincerely,

A handwritten signature in black ink that reads "Clay Higgins".

Clay Higgins
United States Congressman