

**2020 Rebates: Most Frequently Asked Questions**

**Why is Congress proposing to pay rebates to individuals?**

The public health and economic consequences of COVID-19 are significant. These rebates help Americans afford what they need during this public health crisis, as many are experiencing a significant cash crunch.

**When will the rebates be distributed?**

The Internal Revenue Service (IRS) will work to deliver rebates quickly in the form of advance payments. For people who filed a federal income tax return in 2018 or 2019, payment processing will be based on payment or address information already on file with the IRS. Electronic distributions will be automatic to an account the payee authorized January 1, 2018 or later.

**How large are the rebates?**

The amount of the rebate depends on family size. The payment is $1,200 for each adult individual ($2,400 for joint filers), and $500 per qualifying child under age 17. The advance payment of rebates is reduced by $5 for every $100 of income to the extent a taxpayer’s income exceeds $150,000 for a joint filer, $112,500 for a head of household filer, and $75,000 for anyone else (including single filers).

**Do rebates need to be repaid?**

No, rebates 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 2021.

**How will rebates be delivered?**

It depends. Rebates will be delivered automatically—by the IRS—to most Americans who file individual federal income tax returns. When available, electronic direct deposit will be used in place of mailing a physical check.

**Many individuals don't need to file a tax return. Are non-filers eligible for rebates?**

Yes. There is no earned income requirement to be eligible for a rebate, but non-filers may need to take additional steps to receive their rebates. The Social Security Administration will share information for Social Security (Old-Age, Survivors, and Disability Insurance) beneficiaries with IRS to help ensure these beneficiaries receive an automatic advance payment. The IRS will conduct a public awareness campaign to reach other non-filers and provide them with information on how they can access rebates.

**How will a person who has recently moved access rebates?**

The IRS will determine payment delivery systems for everyone entitled to rebates.

**Will the rebates affect my eligibility for federal income-targeted programs?**

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

**What identification requirements apply to receive rebates?**

Taxpayers must have Social Security Numbers for themselves and their qualifying children in order to receive rebates.