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April 20, 2020

Dear clients and friends:

I wanted to alert you to an **unexpected IRS deadline** for certain federal benefit recipients which might impact you, members of your family or other acquaintances. **Please feel free to forward this email to anyone you believe may be impacted by this new deadline.**

Today, the Internal Revenue Service issued a special alert for several groups of federal benefit recipients to act by **noon (Eastern Time), April 22, 2020**, if they didn't file a tax return in 2018 or 2019 and have at least one dependent child (under age 17) so they can quickly receive the full amount of their Economic Impact Payment.

Briefly, the IRS reports that it will start issuing \$1,200 automatic payments soon for those taxpayers who receive Social Security retirement, survivor or disability benefits (SSDI), Railroad Retirement benefits ("SSA and RRB Recipients") but who didn't file a tax return in the last two years. The IRS reports that no action is needed by SSA and RRB Recipients who do not have eligible children (a dependent child under age 17) to receive their Economic Impact Payment of \$1,200.00.

However, the IRS has now announced that SSA and RRB Recipients who have eligible children and who didn't file a 2019 or 2018 tax return must take quick action (**by noon (Eastern Time), April 22, 2020**) to add the \$500 per eligible child onto their automatic payment of \$1,200. If the SSA and RRB Recipient does not add the necessary dependent child information by (**by noon (Eastern Time), April 22, 2020**), their payment will be capped at \$1,200. In this event, the additional \$500 per eligible child will not be paid now, but will only become available in the form of a refundable credit when the taxpayer files a tax return (reporting the eligible dependent child under age 17) for tax year 2020.

Accordingly, SSA and RRB Recipients who have with dependent children (under age 17) *and* who weren't required file a tax return in 2018 or 2019 should visit the **Non-Filer: Enter Payment Info Here** tool on IRS.gov. Again, the deadline for this class of taxpayers is **noon (Eastern Time), April 22, 2020** to receive the full Economic Impact Payment due to the family at this time.

Finally, the IRS advised that Supplemental Security Income (SSI) and Veterans Affairs beneficiaries ("SSI and VA Recipients") have some additional time beyond April 22 to add their

Internal Revenue Service Treasury Regulations require that I inform you that, to the extent that this communication or its attachments concern federal tax issues, any advice contained in this communication or any attachment thereto is not intended or written to be used, and cannot be used, to avoid penalties under the Internal Revenue Code.

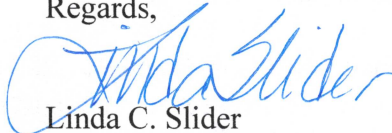
February 18, 2009

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children since their \$1,200 automatic payments will be made at a later date. SSI recipients will receive their automatic payments in early May, and the VA payment schedule for beneficiaries who receive Compensation and Pension (C&P) benefit payments is still being determined. If SSI and VA Beneficiaries have eligible dependent children and aren't required to file a tax return, both groups are urged to use the Non-Filer tool **as soon as possible**. Once their \$1,200 payment has been issued, they will *not* be eligible to use the Non-Filer tool to add eligible children. Their payment will be \$1,200 and, by law, the additional \$500 per eligible child amount will not be paid now, but will only become available in the form of a refundable credit when the taxpayer files a tax return (reporting the eligible dependent child under age 17) for tax year 2020.

If you have any questions about this topic, please let me know. If you know anyone who might be impacted by this new deadline, please feel free to forward this email to them to alert them of the need to act quickly so that they can collect the maximum Economic Impact Payment they are entitled to.

Regards,



Linda C. Slider