

United States Senate

WASHINGTON, DC 20510

April 1, 2020

The Honorable Steven T. Mnuchin
U.S. Department of the Treasury
1500 Pennsylvania Ave NW
Washington, DC 20220

The Honorable Andrew Saul
Social Security Administration
6401 Security Boulevard
Baltimore, MD 21235

Dear Secretary Mnuchin and Commissioner Saul:

The COVID-19 public health emergency is taking a massive economic toll on families across the country. To provide immediate financial assistance to struggling individuals during this crisis, Congress passed and the President signed the bipartisan Coronavirus Aid, Relief, and Economic Security (CARES) Act. This legislation directly provides most Americans with stimulus payments to help cover necessary personal expenses.

The Internal Revenue Service (IRS) will automatically send stimulus payments to eligible taxpayers who filed a 2018 or 2019 tax return. However, many Social Security beneficiaries, including retired seniors and individuals who experience disabilities, typically do not file tax returns. To ensure that these vulnerable individuals automatically receive stimulus payments, the CARES Act explicitly provides the Treasury Department with the authority to provide payments to seniors receiving Social Security retirement benefits and to individuals receiving Social Security disability benefits, even if these individuals do not file tax returns.¹

Unfortunately, on March 30, the IRS published guidance indicating that the agency may require recipients of Social Security retirement and disability benefits to file 2019 tax returns to receive stimulus payments.² This filing requirement would place a significant burden on retired seniors and individuals who experience disabilities, especially given the current unavailability of tax filing assistance from Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs during the COVID-19 crisis.

Along with colleagues on the House Ways and Means Committee,³ we strongly urge you to ensure that economic stimulus payments are automatically sent to vulnerable seniors and individuals who experience disabilities, without these individuals needing to file a tax return.

¹ Public Law 116-136, § 2201. Rather than a 2018 or 2019 tax return, the IRS can base stimulus payments on a Form SSA-1099, the Social Security Benefit Statement, or a Form RRB-1099, which is the equivalent of the Social Security statement for Railroad Employees.

² Internal Revenue Service. "Economic impact payments: What you need to know." <https://www.irs.gov/newsroom/economic-impact-payments-what-you-need-to-know>

³ House Ways and Means Committee. "Chairman Neal Calls For Seniors To Receive Economic Impact Payments Automatically, Without Filing An Additional Return." <https://waysandmeans.house.gov/media-center/press-releases/chairman-neal-calls-seniors-receive-economic-impact-payments>

Sincerely,

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Senator Sherrod Brown
Senator Robert P. Casey, Jr.
Senator Charles E. Schumer
Senator Ron Wyden
Senator Sheldon Whitehouse
Senator Thomas R. Carper
Senator Michael F. Bennet
Senator Robert Menendez
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