



**CONSORTIUM FOR CITIZENS
WITH DISABILITIES**

The Honorable Charles P. Rettig
Commissioner of the Internal Revenue Service
1111 Constitution Ave NW
Washington, DC 20224

June 2, 2020

Dear Commissioner Rettig:

The undersigned members of the Consortium for Citizens with Disabilities (CCD) and allies write to bring to your attention certain issues people with disabilities are having accessing Economic Impact Payments (EIPs). CCD is the largest coalition of national organizations working together to advocate for federal public policy that ensures the self-determination, independence, empowerment, integration and inclusion of children and adults with disabilities in all aspects of society.

Together, we represent millions of Americans who rely on Social Security, Veterans, and Supplemental Security Income (SSI) benefits. Many of these Americans do not file tax returns because their income falls below the statutory exclusion level and they are not required to file. Many have also not yet received their EIPs or have not received the appropriate credits for their dependents because of challenges with the Non-Filer tool and other issues. Children with disabilities also rely on SSI and Social Security benefits and their parents may have not filed taxes and so they have not received the full payment to which they are entitled. With this letter, we hope to bring to your attention issues that we have encountered. We stand ready to work with you to remedy these issues and ensure that everyone gets the EIPs to which they are entitled.

1) Public Awareness

As a preliminary matter, we are extremely concerned that many people were and are unaware that they must take additional steps to receive their EIPs or dependent credits. While the Non-Filer tool is prominently available on the IRS website, efforts to publicize the tool have not been sufficient to reach most people who need to use it. And while we have released fact sheets and publicity about EIPs, we still received questions from individuals who are just learning about these payments. We believe that a public awareness campaign from the federal government is necessary and should be undertaken. If the IRS does not have the resources for such a

campaign, we urge you to request those resources from Congress; we would support that request.

2) Issues with the Non-Filer Tool

If people are aware of the need to provide the IRS with additional information, they may encounter challenges with the tools created to help individuals and families provide necessary information or track their payments. We have received reports of the following issues from our networks:

- The Non-Filer Tool is only accessible electronically, excluding the millions of households without internet access, which are disproportionately racial minorities, older adults, rural residents, and those with lower levels of education and income.
- The Non-Filer Tool is not mobile phone enabled and individuals who rely only on mobile phones for internet access have not been able to complete the form on their phones because the form utilizes pop-up windows that are not accessible on phones.
- The Non-Filer Tool requires an email address and many individuals, particularly older individuals, do not have email addresses. Those without email addresses also may not understand how to use email at all, and as a result cannot/will not set up email addresses to complete this process without assistance.
- The Non-Filer Tool requests a personal identification number (PIN) for filers or historical filers. Many individuals who have filed tax returns in previous years often do not have their PINs available. While the IRS has a tool to retrieve PINs, many individuals have similar challenges utilizing that PIN retrieval tool because of the internet access issues discussed above. In addition, the IRS hotline has been generally unavailable to assist these individuals in retrieving their PIN.
- The Non-Filer Tool requests that people enter their 2018 adjusted gross income. Many people with nominal income may not remember their exact 2018 income. The IRS hotline has been generally unavailable to help people confirm their income so they may proceed with the form.
- The Non-Filer Tool requests drivers' license information for some filers, as well as information about the license's issuance and expiration. Individuals who have lost their license or have a suspended license are unlikely to have this information. Many hotlines at departments of motor vehicles are unavailable right now to assist people in retrieving this information. In addition, some people with disabilities, such as epilepsy, are unable to obtain a driver's license due to their disability and will be unable to provide this information.
- The Non-Filer Tool is only enabled in English and Spanish, so people who read and speak other languages are unable to complete the form. The Spanish form has glitches that revert to English at times.

Unrelated to the Non-Filer Tool's functionality, we also must raise an issue related to assisters helping people with disabilities to complete the Non-Filer Tool. Due to the pandemic, Volunteer Low Income Tax Assistance (VITA) sites and many other methods by which individuals can seek

assistance with complex forms are unavailable. Because of this, many legal services organizations and other organizations that assist individuals in other ways are assisting individuals with the Non-Filer Tool. However, it is unclear from the guidance already provided if assistance with the Non-Filer Tool is tax preparation and there is no option on the Non-Filer Tool where an assister can provide his or her information. It would be helpful for the IRS to explain if the Non-Filer Tool is tax preparation which is subject to alternative rules than other forms of legal assistance.

- 3) Questions for the IRS that have not been answered in the Economic Impact Payment Information Center questions and answers.

We greatly appreciate the comprehensive list of questions that the IRS has answered on the Economic Impact Payment Information Center page. However, we have several additional questions that we believe the IRS should answer.

- Are children who turn 17 this year eligible for a dependent credit?
- How is the IRS treating people who are dually eligible for SSI and Social Security? Must these individuals with dependents under age 17 have filled out the Non-Filer Tool by the Social Security deadline or the SSI deadline?
- Are children who receive SSI receiving their dependent payments automatically or must their parents file for them? If their parents must file for them, is the IRS conducting outreach to these parents?
- Will the IRS and SSA be doing another data match to ensure that individuals who began receiving Social Security or SSI benefits after January 1, 2020 will receive automatic payments?
- Are individuals who receive their Social Security or SSI benefits on a Direct Express card going to receive their payments on those Direct Express cards or via another method? Many individuals experiencing homelessness utilize Direct Express and it will be extremely difficult to reach these populations via other means.
- Which populations of individuals will be receiving EIPs on debit cards rather than paper checks?
- Have you verified that you are not paying EIPs into state Interim Assistance Reimbursement accounts where Treasury paid a portion of some individuals' retroactive SSI and SSDI benefits, rather than depositing EIPs into the accounts where these individuals receive their ongoing benefits?

- 4) Policy Decisions that we believe the IRS should revisit.

We also wish to register our extreme concern with the IRS' decision to establish deadlines for individuals on Social Security, SSI, and Veterans' benefits by which the individual must have filed for their dependent credits. As we said in our prior letter on this issue, these deadlines were sudden, unexpected, and did not follow a concentrated outreach program to make individuals aware that they were coming. We are extremely grateful that the Social Security Administration conducted extensive outreach and we similarly reached out to our networks,

but believe that a large number of people missed these deadlines unknowingly. These are also some of the lowest income and most at-risk individuals in the United States and we believe that the IRS should revisit this decision, eliminate this deadline, and make payments on a rolling basis as information is submitted to the IRS.

Thank you for your consideration of these important issues for people with disabilities. The United States is currently in an unprecedented time and we must all work together to accommodate all persons. We stand ready to work with you to find solutions to these crucial issues. Please do not hesitate to contact Bethany Lilly (lilly@thearc.org) with any questions or to arrange for a meeting.

Sincerely,

American Academy of Pediatrics
American Association on Intellectual and Developmental Disabilities
American Council of the Blind
Association of People Supporting Employment First (APSE)
Association of University Centers on Disabilities (AUCD)
Autism Society of America
Autistic Self Advocacy Network
Center for Public Representation
Community Legal Services of Philadelphia
Economic Opportunity Institute
Epilepsy Foundation
The Jewish Federations of North America
Justice in Aging
National Alliance on Mental Illness
National Association of Councils on Developmental Disabilities
National Association of Disability Representatives
National Association of State Directors of Developmental Disabilities Services
National Committee to Preserve Social Security and Medicare
National Council on Independent Living
National Disability Rights Network (NDRN)
National Down Syndrome Congress
National Organization of Social Security Claimants' Representatives (NOSSCR)
Paralyzed Veterans of America
Social Security Works
The Arc of the United States
United Spinal Association