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

Dear Commissioner Rettig:

We write you on behalf of the veterans, senior citizens, Social Security recipients, and others that our 23,000 tax professional members serve. We request clarification to the stimulus check process for the many seniors and other taxpayers who don't file a tax return. Since the passage of the CARES Act, there has been conflicting information communicated.

The CARES Act clearly states that senior taxpayers without a filing requirement would automatically receive their stimulus payment without the need to file a return. Their payment will be based on Form 1099-SSA and 1099-RRB.

(B) if the individual has not filed a tax return for such individual's first taxable year beginning in 2018, use information with respect to such individual for calendar year 2019 provided in—

- (i) Form SSA-1099, Social Security Benefit Statement, or*
- (ii) Form RRB-1099, Social Security Equivalent Benefit Statement.*

However, IRS guidance requires a return for seniors and others who don't regularly file. A recent IRS FAQ states the following:

People who typically do not file a tax return will need to file a simple tax return to receive an economic impact payment. Low-income taxpayers, senior citizens, Social Security recipients, some veterans and individuals with disabilities who are otherwise not required to file a tax return will not owe tax.

This information appears contradictory and is causing a lot of confusion. Some questions this contradiction raises include:

- What is a simple tax return?
- When will it be available?
- How can it be filed?
- Can seniors still rely on the use of their Forms 1099-SSA and 1099-RRB to get a payment, and if so, how will this delay the payment? Or will they too need to file this "simple return?"

We ask the IRS to find a method to deliver these payments in an expeditious and uncomplicated manner, as intended by Congress. This is especially important for those who need these payments most and are negatively impacted by this guidance.

Sincerely,

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