

## Did your spouse or ex-spouse take your COVID Economic Impact Payment in 2020?

*If so, you may be able to claim your economic impact payment (EIP) as a credit or refund on your 2020 federal tax return.*

### *What is the COVID Economic Impact Payment?*

In early 2020, individuals and their dependents who have Social Security Numbers and who meet income requirements were eligible to receive up to \$1,200 for themselves and \$500 for each qualifying child. In January 2021, these persons were eligible to receive an additional \$600 payment for themselves and \$600 for each qualifying child. If you did not receive all of the payments you think you were eligible to receive, you may claim them on a 2020 federal income tax return (Form 1040) as the **Rebate Recovery Credit**.

### *How were COVID Economic Impact Payments Issued?*

The IRS issued the first round of COVID relief payments in 2020 by looking at your 2018 or 2019 tax return, depending on the most recent tax return the IRS had on file for you. The IRS issued the second round of COVID relief payments in January 2021 by looking at your 2019 tax return, if one was filed and processed. COVID Economic Impact Payments were either deposited into the bank account listed on the tax return, or mailed to the address listed on the tax return, either as a check or a debit card.

### *Why did I not receive my COVID Economic Impact Payment?*

In many abusive relationships the abuser controls the household's money and finances. Although the survivor may have agreed to the filing of the tax return that the COVID relief payment was based upon, the abuser may have later refused to pay over the survivor's share of the payment or the survivor cannot get the payment from the abuser without risking harm or abuse. In other situations, survivors may not have seen or signed the tax return that the COVID relief payment was based upon, or they were forced to sign the return under threats or duress.

### *Is there a way for me to get my COVID Economic Impact Payments?*

IRS procedures outline a path for relief for survivors who believe their COVID relief payments were issued based on a tax return that was fraudulent, forged, or signed by the survivor under duress. Unfortunately, the IRS has not created procedures for allowing a survivor to receive the Recovery Rebate Credit when both spouses agreed to file a married-filing-joint return, but the abusive spouse refused to pay over the survivor's share of the COVID relief payment. Advocates for survivors of domestic violence have been working on this issue and continue to do so in an effort to find relief for survivors in this situation.

**See the reverse for steps you should take to receive your payment and how you can get help!**

This information was prepared by the [Center for Taxpayer Rights](#), [The Community Tax Law Project](#), and the [National Network to End Domestic Violence](#).

To receive support from a Domestic Violence advocate on these issues or for the financial abuse that has occurred, call the National Domestic Violence Hotline at 1-800-799-7233 or TTY 1-800-787-3224.

**You can get *free* help with claiming your COVID relief payment. Here is what you can do:**

**First**, you can claim the full amount of the COVID relief payment for which you are eligible as a **Rebate Recovery Credit (RRC)** on a 2020 Form 1040, Individual Income Tax Return. You can get free help with preparing your tax return from a Volunteer Income Tax Assistance site. Check [here](#) for the one near you. Many sites are preparing returns virtually so you won't have to go in person.

**Second**, once you've filed your return, the IRS will likely send you a letter in response, denying all or part of the credit, because their records may show the IRS already issued COVID relief payments to you and your spouse. Don't despair – this notice, known as a “math error notice” just opens the door for you to tell the IRS about your situation -- it gives you 60 days to respond to the IRS.

**Third**, and most important, **respond to this letter within 60 days of the date on the letter**, saying you did not receive the credit and ask the IRS to look more closely at your situation. Then, contact a **Low Income Taxpayer Clinic (LITC)** for *free assistance and representation* before the IRS. The LITC can represent you before the IRS for free and help you prove to the IRS you are entitled to the credit. You can find the LITC for your area [here](#).

Even if you don't respond to the IRS within 60 days, you should still reach out to an LITC – you still have a right to request the refund and they can assist you!

**The IRS will need some information from you so it can determine if you are eligible for the RRC.**

You will need to provide documents supporting your claim that the tax return on which the COVID relief payments were based was not a valid tax return. IRS procedures suggest some examples of documents you may send in:

- A separate tax return filed by you for the tax year in question (2018 or 2019).
- A sworn statement supporting that the joint tax return was not a valid tax return because it was signed by you under duress. To establish duress you must explain why you were unable to resist demands to sign the tax return and you would not have signed it except for force or other pressure applied by the other spouse.
- A sworn statement supporting that the signature on the tax return was forged, possibly accompanied by a legal document reflecting your true signature such as a copy of a driver's license.
- A sworn statement or other document supporting that you were not legally married at the time the joint tax return was filed.

If you can establish that the joint tax return upon which the COVID relief payments were based was not a valid tax return, the IRS is supposed to issue the RRC to the taxpayer, as claimed on the 2020 federal income tax return.

**Remember, you can get free legal help from a Low Income Taxpayer Clinic.**

**You can find information about a Clinic that serves your area at**

**<https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/#finder>.**

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