

**\$1200 per Individual**

**\$500 per Child**


**Dependent Child Under 17**

**Simplified Filing**

**Available for Non-Filers**

**Must have SSN**

### Who Qualifies?

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1. Legal U.S. residents (U.S. citizens or resident aliens) with an SSN;
  2. Not dependents; and
  3. Make \$75,000 or less per year

### Non-Filers Portal

A qualified individual who earned under \$12,200 (\$24,400 for a married couple) can provide information to the IRS without filing a tax return. Available on the IRS website at: <https://www.irs.gov/coronavirus/no-n-filers-enter-payment-info-here>

### Check on the Status of Economic Impact Payment

Available on the IRS website at: <https://www.irs.gov/coronavirus/get-my-payment>

**ECONOMIC IMPACT PAYMENTS:** Payments of up to **\$1200** per *qualifying individual* and **\$500** per *qualifying child*.

**Qualifying Individual:** An individual who (i) is a U.S. legal resident (U.S. citizen or resident alien) with a Social Security Number (SSN); (ii) is not a dependent; and (iii) makes \$75,000 or less per year. Higher income thresholds apply to those who are filing as head of household or jointly with a spouse. A partial payment may be available to individuals making between \$75,000-\$99,000 a year.

**Qualifying Child:** An individual who (i) is a US legal resident with a SSN; (ii) a dependent; and (iii) under 17 as of December 31, 2019. A qualified individual receives \$500 per qualifying child, and the qualifying child cannot directly receive the payment.

**Note:** A dependent who is not a qualifying child is not eligible for either the \$500 or \$1200 payment. For example, a dependent 17 and above (including college students claimed as dependents) would not qualify for any economic impact payment.

### KEY PAYMENT INFORMATION

- **Information for payments is based on an individual's 2018 or 2019 U.S. federal income tax return.**
  - If you filed a 2018 or 2019 tax return, you should receive the cash automatically by direct deposit or by a check mailed to the address provided on the last U.S. federal income tax return.
  - The 2019 tax return deadline was extended to July 15, 2020. If you were required to file a 2018 tax return, but failed to do so, you should file a 2019 tax return to receive the payment.
- **Non-Filers Portal.** If you don't need to file a tax return (earned less than \$12,200 / \$24,000 for a married couple), there are two options to get your payment.
  - Use Non-Filers Portal (faster option); or
  - File 2019 tax return (deadline is July 15, 2020)

### IMPORTANT CONSIDERATIONS

- **Dependents are not eligible to receive \$1200 payments.**

*Dependent:* A person who meets all 3 criteria is a dependent:

  - under 19 on December 31, 2019 (or under 24 if a student);
  - lived with a parent, foster parent, brother, sister, half-brother, half-sister, stepbrother, or stepsister (or a descendant of any of them) for more than half of 2019; and
  - provided 50% or less of their own support for 2019.
- **Address for mailed checks can be updated through the US Post Office.**
- **Tax return information is confidential.** The IRS cannot share tax return information without permission.
- **Avoid scams.** The IRS will never call taxpayers and request information.



### Resources

- [Information on Obtaining a SSN \(https://www.ssa.gov/ssnumber/\)](https://www.ssa.gov/ssnumber/)
- [IRS Free File \(https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free\)](https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free)
- [Economic Impact Payment Information \(https://www.irs.gov/newsroom/economic-impact-payments-what-you-need-to-know\)](https://www.irs.gov/newsroom/economic-impact-payments-what-you-need-to-know)
- [EIP Information Center \(https://www.irs.gov/coronavirus/economic-impact-payment-information-center\)](https://www.irs.gov/coronavirus/economic-impact-payment-information-center)
- [Baker McKenzie COVID-19 Support: Youth Guidance \(https://www.bakermckenzie.com/en/insight/publications/2020/04/pro-bono-support-covid19-resources#youthguidance\)](https://www.bakermckenzie.com/en/insight/publications/2020/04/pro-bono-support-covid19-resources#youthguidance)