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**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515-3011**

HOUSE ARMED SERVICES COMMITTEE  
SUBCOMMITTEE ON SEAPOWER &  
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SUBCOMMITTEE ON TACTICAL AIR & LAND FORCES

HOUSE SCIENCE, SPACE, AND  
TECHNOLOGY COMMITTEE  
SUBCOMMITTEE ON ENVIRONMENT, CHAIR  
SUBCOMMITTEE ON RESEARCH & TECHNOLOGY

September 4, 2020

The Honorable Steven Mnuchin  
Secretary  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington D.C. 20220

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

Dear Secretary Mnuchin and Commissioner Rettig:

As you know, Congress established a program for Economic Impact Payments under the CARES Act, providing up to \$1200 for qualifying individuals. This program has assisted over four million New Jersey residents and millions more across the country, while injecting nearly \$270 billion into the national economy.

Over the last several months, I have heard from a number of constituents who appeared to qualify for a payment but did not receive one. I appreciate the efforts of the Internal Revenue Service to work with my district office in resolving many of these outstanding payments.

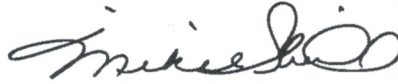
Nonetheless, I was disappointed to learn that the IRS has decided not to issue payments to individuals and families in cases where the IRS has already determined they are ineligible based on their 2018 return, yet they qualify under their 2019 return. I also have constituents who would receive higher amounts if their 2019 return was considered. The agency's policy to have them claim this money on their 2020 return is insensitive to struggling Americans and flouts the intent of Congress. Under the CARES Act, eligibility for the payments is to be determined using 2018 or 2019 tax returns.

This policy denies assistance to those whose circumstances changed from 2018 to 2019, or those who required additional time to file their 2019 taxes due to the pandemic. After all, the IRS recognized the challenges with filing 2019 tax returns in its decision to delay the filing deadline to July 15th, and is still working to process its backlog of 2019 returns that contain relevant eligibility information for EIPs.

This decision is unfair to one of my constituents from Madison who was claimed as a dependent in 2018 but appears to qualify under their 2019 filing. It is unfair to a couple from Mountain Lakes who were newlyweds and filed jointly in 2018, but did not receive a payment since one spouse was still waiting on their green card to be processed at the time of their filing. A father from West Orange, who lost income in 2019, would likely qualify for a higher payment if his latest return was considered.

Congress intended this program to provide immediate assistance to families and individuals across the country. To advise anyone to claim this assistance seven months from now is unacceptable. The work to enact this program is unfinished and I respectfully request that the IRS continue issuing Economic Impact Payments based on the latest eligibility information until all 2019 returns are processed.

Sincerely,

A handwritten signature in black ink, appearing to read "Mikie Sherrill". The signature is fluid and cursive, with a large, stylized "M" and "S".

Mikie Sherrill  
Member of Congress