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Federal Tax Update

[Economic impact payment paper check mailing dates, Federal Tax Update \(05/11/2020\)](#)

Economic impact payment paper check mailing dates

[IRM 21.6.3.4.2.13.2 \(rev. 4/30/2020\)](#)

The IRS has updated its Internal Revenue Manual to show when it will be mailing economic impact payments (EIPs) via paper checks to taxpayers.

Background. As part of the CARES Act (PL 116-136, 3/27/2020), IRS is making EIPs to certain taxpayers.

Tax filers with adjusted gross income up to \$75,000 for individuals and up to \$150,000 for married couples filing joint returns receive the full payment. For filers with income above those amounts, the payment amount is reduced by \$5 for each \$100 above the \$75,000/\$150,000 thresholds.

Eligible taxpayers who filed tax returns for either 2019 or 2018 automatically receive an EIP of up to \$1,200 for individuals or \$2,400 for married couples. Parents also receive \$500 for each qualifying child.

In general, if the IRS has direct deposit bank information about a taxpayer eligible to receive an EIP (e.g., from a previously-filed tax return), then the taxpayer will receive the EIP via direct deposit. If the IRS does not have that information, then the taxpayer will receive the EIP via paper check.

IRS has set up the Get My Payment website/tool that: (a) shows taxpayers either their EIP amount and the scheduled delivery date of the EIP by direct deposit or paper check, or that a payment has not been scheduled; and (b) allows taxpayers who did not use direct deposit on their last filed tax return to provide their direct deposit information which will speed their receipt of their EIP. See [IRS adds FAQs about "Get My Payment" economic impact payment website/tool \(05/06/2020\)](#) .

Delivery dates for paper checks. For taxpayers who will be receiving their EIP via paper check because no direct deposit information is available, IRM 21.6.3.4.2.13.2 has been updated to show dates for when those payments are scheduled to be mailed by the IRS. The dates are based on the adjusted gross income (AGI) shown on the taxpayer's 2019 tax return, if filed and processed. Otherwise, it is based on the taxpayer's AGI shown on the 2018 tax return.

If AGI is:	Scheduled EIP mailing date:
\$10,000 or less	April 24, 2020

\$20,000 or less	May 1, 2020
\$30,000 or less	May 8, 2020
\$40,000 or less	May 15, 2020
\$50,000 or less	May 22, 2020
\$60,000 or less	May 29, 2020
\$70,000 or less	June 5, 2020
\$80,000 or less	June 12, 2020
\$90,000 or less	June 19, 2020
\$100,000 or less	June 26, 2020
\$110,000 or less	July 3, 2020
\$120,000 or less	July 10, 2020
\$130,000 or less	July 17, 2020
\$140,000 or less	July 24, 2020
\$150,000 or less	July 31, 2020
\$160,000 or less	August 7, 2020
\$170,000 or less	August 14, 2020
\$180,000 or less	August 21, 2020
\$190,000 or less	August 28, 2020
\$200,000 or less	September 4, 2020
All others	September 11, 2020

References: For information about EIPs, see [FTC 2d/FIN ¶A-4465](#) .