



***State Senator Maria Collett  
Virtual Townhall:***

***IRS Resources for 2021 Tax Season***

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# IRS.gov

- **IRS.gov has around-the-clock information available and is the fastest way to get assistance.**
- **Millions of people use IRS.gov to help file and pay taxes, get information about their accounts and get answers to tax questions.**



# **E-File, Free File & Direct Deposit**

## **Avoid pandemic-related paper delays:**

- Electronic filing, including IRS Free File, is the best way to avoid delays**
- E-filing combined with direct deposit is the fastest way to get a refund**
- IRS Free File online products are available to any taxpayer or family who earned \$72,000 or less in 2020**



## Refunds

- **Where's My Refund?** has the most up to date information available about your refund.
- The online tool is available at **[IRS.gov/refunds](https://www.irs.gov/refunds)**.
- It is updated daily so you don't need to check more often.



# EIPs and Recovery Rebate Credit

- **Most individuals eligible for the Recovery Rebate Credit have already received the full amount in two rounds of payments, known as the Economic Impact Payments.**
- **If we issued you the full amount of each Economic Impact Payment, you won't claim the Recovery Rebate Credit or include any information about Economic Impact Payments when you file your 2020 tax return.**



# Claiming the Recovery Rebate Credit

- **If you're eligible, and either we didn't issue you any Economic Impact Payments or we issued less than the full amounts, you may claim the Recovery Rebate Credit and must file a 2020 tax return even if you are not required to file a tax return for 2020.**
- **You will need to know the amount of any first and second Economic Impact Payments issued to you to claim the Recovery Rebate Credit.**



## Calculating the Recovery Rebate Credit

- **If eligible for the 2020 Recovery Rebate Credit, you will need the amounts of the first and second Economic Impact Payments you received to calculate the Recovery Rebate Credit**
- **Use the Recovery Rebate Credit Worksheet or your tax preparation software to help you calculate your credit amount.**



## Finding the First and Second EIP Amounts

- **IRS letters: Notice 1444 for the first Economic Impact Payment; Mailing Notice 1444-B for the second Economic Impact Payment**
- **If you need your Economic Impact Payment amounts, you can view them at [IRS.gov/account](https://www.irs.gov/account).**
- **If you have questions about how to create an account or need to reset your username or password, see [Secure Access: How to Register for Certain Online Self-Help Tools](#).**





## Economic Impact Payment #3

**Generally, if you are a U.S. citizen or U.S. resident alien, you are eligible for the full amount of the third Economic Impact Payment if you (and your spouse if filing a joint return) are not a dependent of another taxpayer and have a valid Social Security number and ...**



## Economic Impact Payment #3

**... your adjusted gross income (AGI) on their tax return does not exceed:**

- \$150,000 if married and filing a joint return or if filing as a qualifying widow or widower**
- \$112,500 if filing as head of household or**
- \$75,000 for eligible individuals using any other filing statuses, such as single filers and married people filing separate returns.**



## **Economic Impact Payment #3**

**The IRS will use available information to determine eligibility and issue the third payment to eligible people who:**

- Filed a 2020 tax return.**
- Filed a 2019 tax return if the 2020 return has not been submitted or processed yet.**
- Did not file a 2020 or 2019 tax return but registered for the first Economic Impact Payment using the special Non-Filers portal last year.**
- Are federal benefit recipients as of December 31, 2020, who do not usually file a tax return and received Social Security, Railroad Retirement Board benefits or Veteran benefits in 2020.**



# Unemployment

**If your modified adjusted gross income (AGI) is less than \$150,000 ... exclude from income up to \$10,200 of unemployment compensation paid in 2020 ... If you are married, each spouse receiving unemployment compensation doesn't have to pay tax on unemployment compensation of up to \$10,200.**

**Amounts over \$10,200 for each individual are still taxable. If your modified AGI is \$150,000 or more, you can't exclude any unemployment compensation.**



## **Identity Theft and Unemployment Benefits**

- In some cases, criminals sought to exploit the situation from the pandemic, filing for fraudulent unemployment benefits using stolen identities.**
- Taxpayers who received a Form 1099-G for 2020 unemployment compensation that they did not receive should contact the issuing state agency to report fraud.**



## Identity Protection PINs

- **New this year, all taxpayers can voluntarily opt into the IP PIN program by using the Get an IP PIN tool at [IRS.gov/ippin](https://www.irs.gov/ippin).**
- **The six-digit IP PIN prevents identity thieves from filing a tax return with someone else's Social Security number.**
- **This adds an extra layer of protection for taxpayers by requiring the PIN they create to be used when their tax return is filed electronically.**



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