



Coronavirus and Economic Impact Payments: Resources and Guidance

Get the latest information and guidance on coronavirus (COVID-19) tax relief and economic impact payments, organized by type for quick reference by the media and tax professionals.

✓ News Releases

- [IR-2020-92, Act by Wednesday for chance to get quicker Economic Impact Payment; timeline for payments continues to accelerate](#)
- [IR-2020-91, Treasury, IRS release latest state-by-state Economic Impact Payment figures](#)
- [IR-2020-89, IRS: Three new credits are available to many businesses hit by COVID-19](#)
- [IR-2020-87, IRS retools Settlement Days program in response to COVID-19 pandemic; allows unrepresented taxpayers to settle their cases virtually and reach finality](#)
- [IR-2020-86, VA, SSI recipients with eligible children need to act by Tuesday, May 5 to quickly add money to their automatic Economic Impact Payment; 'Plus \\$500 Push' continues](#)
- [IR-2020-85, Economic Impact Payments continue to be sent, check IRS.gov for answers to common questions](#)
- [IR-2020-83, Use IRS Non-Filers: Enter Payment Info Here tool to get Economic Impact Payment; many low-income, homeless qualify](#)
- [IR-2020-82, IRS enhances Get My Payment online application to help taxpayers](#)
- [IR-2020-81, VA, SSI recipients with eligible children need to act by May 5 to quickly add money to their automatic Economic Impact Payment; 'Plus \\$500 Push' continues](#)
- [IR-2020-80, Treasury, IRS deliver 89.5 million Economic Impact Payments in first three weeks, release state-by-state Economic Impact Payment figures \(Updated: April 28, 2020\)](#)

- IR-2020-77, Treasury, IRS announce cross-border tax guidance related to travel disruptions arising from the COVID-19 emergency
- IR-2020-76, SSA, RRB recipients with eligible children need to act by Wednesday to quickly add money to their automatic Economic Impact Payment; IRS asks for help in the "Plus \$500 Push"
- IR-2020-75, Veterans Affairs recipients will receive automatic Economic Impact Payments; Step follows work between Treasury, IRS, VA
- IR-2020-74, IRS: Free File use soars; taxpayers still have time to do their taxes for free
- IR-2020-73, Supplemental Security Income recipients will receive automatic Economic Impact Payments; step follows work between Treasury, IRS, Social Security Administration
- IR-2020-72, Treasury, IRS unveil online application to help with Economic Impact Payments
- IR-2020-71, IRS, Security Summit partners warn tax professionals on scams, urge additional security measures to protect taxpayer data
- IR-2020-70, REMINDER: Schedule and pay federal taxes electronically due by July 15; only a few hours remaining for taxpayers to reschedule payments set for April 15
- IR-2020-69, Treasury, IRS launch new tool to help non-filers register for Economic Impact Payments
- IR-2020-68, IRS urges taxpayers to use electronic options; outlines online assistance
- IR-2020-67, IRS provides guidance under the CARES Act to taxpayers with net operating losses
- IR-2020-66, To help taxpayers, the Department of Treasury and the Internal Revenue Service announced today that Notice 2020-23 extends additional key tax deadlines for individuals and businesses
- IR-2020-65, Follow IRS on social media, sign up for e-news subscriptions for urgent updates on COVID-19, scams and economic impact payment information
- IR-2020-64, IRS issues warning about coronavirus-related scams; watch out for schemes tied to economic impact payments
- Treasury News Release: Social Security recipients will automatically receive Economic Impact Payments
- IR 2020-62, IRS: Employee Retention Credit available for many businesses financially impacted by COVID-19
- IR 2020-61, Economic impact payments: What you need to know
- IR-2020-59, IRS unveils new People First Initiative; COVID-19 effort temporarily adjusts, suspends key compliance program

- [IR-2020-58, Tax Day now July 15: Treasury, IRS extend filing deadline and federal tax payments regardless of amount](#)
- [IR-2020-57, Treasury, IRS and Labor announce plan to implement coronavirus-related paid leave for workers and tax credits for small and midsize businesses to swiftly recover the cost of providing Coronavirus-related leave](#)
- [Treasury News Release: Treasury and IRS issue guidance on deferring tax payments due to COVID-19 outbreak](#)
- [IR-2020-54, IRS: High-deductible health plans can cover coronavirus costs](#)

✓ Tax Tips

- [COVID Tax Tip 2020-53, COVID-19 paid leave tax credits for small and midsize businesses](#)
- [COVID Tax Tip 2020-52, Taxpayers have until July 15 to file and pay their taxes](#)
- [COVID Tax Tip 2020-51, Low-income people are eligible to get an Economic Impact Payment](#)
- [COVID Tax Tip 2020-50, VA and SSI recipients act now to add eligible children to Economic Impact Payment](#)
- [COVID Tax Tip 2020-49, SSI and VA recipients with a child who don't file taxes should visit IRS.gov](#)
- [COVID Tax Tip 2020-48, Tools to help people get their Economic Impact Payment](#)
- [COVID Tax Tip 2020-47, Common errors to avoid when filing for advance payment of employer credits](#)
- [COVID Tax Tip 2020-46, Who can get more Economic Impact Payment money for children](#)
- [COVID Tax Tip 2020-45, Taxpayers with a filing requirement must file a tax return to get an Economic Impact Payment](#)
- [COVID Tax Tip 2020-44, Questions about Economic Impact Payments](#)
- [COVID Tax Tip 2020-43, Most Economic Impact Payments are being sent automatically](#)
- [COVID Tax Tip 2020-42, Taxpayers should be aware of Coronavirus-related scams](#)
- [COVID Tax Tip 2020-41, Most Social Security, Veterans and Railroad Retirement benefit recipients don't need to file a return or provide information to get an Economic Impact Payment](#)
- [COVID Tax Tip 2020-40, Here's how much individuals will get from the Economic Impact Payments](#)

▼ Statements

- [IRS Statement: Update on IRS operations](#)
- [IRS Statement on Getting Answers to Economic Impact Payment Questions](#)
- [IRS Statement on Get My Payment Application: Status Not Available](#)
- [IRS Statement on filing certain corporate refund claims](#)
- [IRS grants extension of time to file FATCA information returns](#)
- [IRS operations during COVID-19: Mission-critical functions continue](#)
- [Taxpayer Assistance Center closure statement](#)
- [Filing and payment deadline extended to July 15, 2020 - Updated statement](#)

▼ Frequently Asked Questions

- [FAQs: Higher Education Emergency Relief Fund and Emergency Financial Aid Grants under the CARES Act](#)
- [Coronavirus-related relief for retirement plans and IRAs questions and answers](#)
- [Frequently asked questions about carrybacks of NOLs for taxpayers who have had Section 965 inclusions](#)
- [Payroll support for air carriers and contractors under the CARES Act frequently asked questions](#)
- [Information for nonresident aliens and foreign businesses impacted by COVID-19 travel disruptions](#)
- [Get My Payment frequently asked questions](#)
- [Economic Impact Payment frequently asked questions](#)
- [Temporary procedures to fax certain Forms 1139 and 1045 due to COVID-19](#)
- [Estate tax Form 706 deliveries returned due to COVID-19](#)
- [Deferral of employment tax deposits and payments through December 31, 2020](#)
- [Installment agreement direct debit FAQs](#)
- [COVID-19-related tax credits for required paid leave provided by small and midsize businesses FAQs](#)
- [Employee Retention Credit under the CARES Act](#)
- [Department of Labor: Families First Coronavirus Response Act: Questions and answers](#)

- [Filing and payment deadlines questions and answers](#)

✓ **Fact Sheets**

- [FS-2020-05, New Employee Retention Credit helps employers keep employees on payroll](#)

✓ **Partner Materials/Public Service Announcements**

- [Economic Impact Payments: Partner and Promotional Material](#)
- [Publication 5412, Warning: Coronavirus – Related Scams \(PDF\)](#)
- [Publication 5412-A, Economic Impact Payments: Who Needs to Take Action \(PDF\)](#)
- [Publication 5412-B, Non-filers: Enter Payment Info Here Tool \(PDF\)](#)
- [Publication 5412-C, Get My Payment Online \(PDF\)](#)
- [Publication 5412-D, Veterans Affairs \(VA\) Recipients EIP Deadline \(PDF\)](#)
- [Publication 5412-E, Social Security Income \(SSI\) Recipients EIP Deadline \(PDF\)](#)
- [Economic Impact Payments & Coronavirus Tax Relief Special Section on IRS.gov – e-Poster \(PDF\)](#)
- [Economic Impact Payments for Social Security, Railroad Retirement and Social Security Disability Insurance recipients – e-Poster \(PDF\)](#)
- [If you still need to file – e-Poster \(PDF\)](#)
- [IRS social media and e-news – e-Poster \(PDF\)](#)
- [Economic Impact Payments – e-Poster \(PDF\)](#)

✓ **Guidance**

- [Notice 2020-32, Deductibility for Federal income tax purposes of certain otherwise deductible expenses incurred in a taxpayer’s trade or business when the taxpayer receives a loan \(covered loan\) pursuant to the Paycheck Protection Program under section 7\(a\)\(36\) of the Small Business Act \(15 U.S.C. 636\(a\)\(36\)\) \(PDF\)](#)

- [Notice 2020-26, Extension of Time to File Application for Tentative Carryback Adjustment \(PDF\)](#)
- [Notice 2020-25, Expanded Temporary Rule Allowing Governmental Issuers to Purchase Certain of Their Own Tax-Exempt Bonds \(PDF\)](#)
- [Notice 2020-23, Update to Notice 2020-18, Additional Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic \(PDF\)](#)
- [Notice 2020-22, Relief from Penalty for Failure to Deposit Employment Taxes \(PDF\)](#)
- [Notice 2020-21, Effective Date for Employment Tax Credits Under the Families First Coronavirus Response Act \(PDF\)](#)
- [Notice 2020-20, Update to Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic, Related to Gift and Generation-Skipping Transfer Tax Filing and Payment Deadlines \(PDF\)](#)
- [Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic \(PDF\)](#)
- [Notice 2020-15, High Deductible Health Plans and Expenses Related to COVID-19 \(PDF\)](#)
- [Revenue Procedure 2020-30, Certain activities not taken into account for purposes of Form 8858 as a result of travel restrictions \(PDF\)](#)
- [Revenue Procedure 2020-28, Procedures for individuals who are not required to file income tax returns to receive Economic Impact Payment](#)
- [Revenue Procedure 2020-27, Relief for certain individuals related to the foreign earned income exclusion under Sec. 911 \(PDF\)](#)
- [Revenue Procedure 2020-26, Safe harbors for modifications to certain mortgage loans in connection with a forbearance program \(PDF\)](#)
- [Revenue Procedure 2020-24, Provides guidance under the CARES Act to taxpayers with net operating losses \(PDF\)](#)
- [Revenue Procedure 2020-23, Allows an eligible partnership to file an amended Form 1065 and furnish a corresponding Schedule K-1 \(Form 1065\) to each of its partners as an alternative option to filing an Administrative Adjustment Request \(PDF\)](#)
- [Revenue Procedure 2020-22, Tax Relief Regarding the Business Interest Expense Deduction Limitation \(PDF\)](#)
- [Rev. Proc. 2020-21, Administrative, Procedural, and Miscellaneous - temporary guidance regarding the public approval requirement under § 147\(f\) of the Internal Revenue Code \(Code\) for tax-exempt qualified private activity bonds \(PDF\)](#)
- [Revenue Procedure 2020-20, Relief for certain nonresident individuals affected by COVID-19 travel disruptions \(PDF\)](#)

- [RP-20-19, Safe harbor for distributions declared by a publicly offered REIT or publically offered RIC on or after April 1, 2020 \(PDF\)](#)

✓ **Ready-to-Use Articles**

- [If you receive certain benefits, your Economic Impact Payment will automatically go on your Direct Express Card](#)
- [2016 unclaimed refunds deadline extended to July 15](#)
- [Employee retention credit for businesses affected by COVID-19](#)
- [New employer credit available for paid sick leave](#)
- [New employer credit available for paid family leave](#)
- [You now have until July 15 to file and pay your taxes](#)
- [Answers to questions about Economic Impact Payments available on IRS.gov](#)
- [Subscribe to IRS social media and email for the latest on Economic Impact Payments](#)
- [IRS tool to help non-filers get Economic Impact Payments](#)
- [Be on the lookout for coronavirus scammers](#)
- [Find out when your Economic Impact Payment will arrive](#)
- [Who gets an economic impact payment and how much is it?](#)

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