



**CONSORTIUM FOR CITIZENS
WITH DISABILITIES**

The Honorable Janet Yellen
Secretary of the Treasury
1500 Pennsylvania Avenue NW
Washington, DC 20220

February 16, 2021

Dear Secretary Yellen:

The undersigned members of the Consortium for Citizens with Disabilities (CCD) Financial Security and Poverty Task Force write in response to the recent announcement that the Treasury Department will be doing additional outreach to non-filers who have not received their stimulus checks and to highlight issues we raised about this outreach last year. CCD is the largest coalition of national organizations working together to advocate for federal public policy that ensures the self-determination, independence, empowerment, integration and inclusion of children and adults with disabilities in all aspects of society.

In 2020, we identified certain issues people with disabilities were having accessing Economic Impact Payments (EIPs) and highlighted these issues for the former Commissioner of the IRS.¹ We understand that additional efforts are going to be undertaken by Treasury to reach out to those people who have not yet received their economic impact payments,² including the potential creation of another online tool such as the Non-Filers Tool. We strongly support additional outreach, resources, and support targeting all non-filers who have not yet received their economic impact payments, but we would urge Treasury to address the issues that we highlighted in our last letter with the Tool if the plan is to recreate or expand the use of online tools. We also wish to raise a few additional issues with the Tool that have developed since our last letter.

In addition to the functionality questions we raised before, it has become clear that completion of the Tool is being treated as a tax filing. This creates unintended consequences for non-filers. For example, we have recently learned that people on Social Security and Supplemental Security Income (SSI) benefits who are usually non-filers, and who often use the IRS's Verification of Nonfiling Letter to verify their income for programs such as the FAFSA federal

¹ CCD Letter to Commissioner Rettig on Issues with the Non-Filer Form and Other Economic Impact Payment Issues (Jun. 2, 2020), http://c-c-d.org/fichiers/CCD-Letter-re-EIP-Portal-Issues_FINAL_6-2-20.pdf.

² Politico, Biden directs Treasury, IRS to find 8M who haven't claimed stimulus (Jan. 22, 2021), <https://www.politico.com/news/2021/01/22/biden-treasury-unclaimed-stimulus-461466>.

student loan application, cannot successfully get the Nonfiling Letter if they filed a claim through the Non-filers Portal to seek stimulus payments. The Verification of Nonfiling Letter can be utilized as proof of income in many contexts and we are extremely concerned that it is not available to non-filers who utilized the Tool.

We are also concerned that many people who utilized the Tool may unknowingly be eligible for other tax credits that are now much more difficult to claim, such as the Earned Income Tax Credit (CTC) or the Child Tax Credit (CTC). It seems especially likely that many who used the Tool would be eligible for the CTC, since one reason to utilize the Tool was to provide information on dependent children. Individuals will now need to file amended returns for 2019 if they wish to claim that credit and many are likely unaware that they should file.

The treatment of the Tool as a filing also creates issue for legal services providers. As you know, tax preparation is subject to alternative rules than other forms of legal assistance, but many low-income people (including many non-filers and many people with disabilities) rely on legal services organizations for assistance to complete paperwork. While many legal services organizations do not have expertise in tax preparation, they could assist with filling out a form or the Tool given proper guidance. Until November 21, 2020, the Frequently Asked Questions available on the IRS website clarified that if someone needed help submitting information via the Tool, they could “ask someone they trust.” Allowing for legal service organizations to supplement the work of Low Income Taxpayer Clinics (LITCs) and Volunteer Low Income Tax Assistance (VITA) sites is a crucial component of reaching the non-filer audience since legal services organizations are already trusted interlocutors. Their ability to assist should be made clear and training should be provided widely with any additional portal created. We are ready to work with Treasury and Capitol Hill to ensure that all of these different assistors have sufficient funding to serve the millions of non-filers who have not yet received their stimulus checks.

This is particularly important given the limitations the pandemic has placed on LITCs and VITA sites which has left many people without needed help. The IRS must take actions to ensure that usual non-filers can access income verification and the help they might need to file. Recent reports that the IRS hotline will not be assisting people with their stimulus payments are extremely concerning—we understand that the IRS is entering the 2020 tax filing season and overwhelmed, but people, especially the lowest income individuals, will have questions and there must be resources to assist them. We urge the IRS to staff the hotline sufficiently to assist people with stimulus questions, address the legal services organization issues mentioned above, and support LITCs and VITA sites as much as possible. We would also urge Treasury to work with the Center for Medicaid Services and the Food and Nutrition Service to increase public awareness of the need to file for stimulus checks. Medicaid and state Supplemental Nutrition Assistance Programs (SNAP) are programs very likely to serve low-income non-filers and targeting them will assist with outreach efforts.

Finally, our organizations have also received reports of the scams regarding economic impact payments that have been widely reported and would urge Treasury to both act to address

these scams and to add a response to these scams to any public awareness campaign regarding the payments.³

Thank you for your consideration of these important issues for people with disabilities. The United States is currently in an unprecedented time and we must all work together to accommodate all persons. We stand ready to work with you to find solutions to these crucial issues. Please do not hesitate to contact Bethany Lilly (lilly@thearc.org) with any questions or to arrange for a meeting.

Sincerely,

American Foundation for the Blind
American Network of Community Options & Resources (ANCOR)
Autism Society of America
Center for Public Representation
Epilepsy Foundation
The Jewish Federations of North America
Justice in Aging
National Alliance on Mental Illness
National Association of Councils on Developmental Disabilities
National Disability Institute
National Disability Rights Network (NDRN)
National Down Syndrome Congress
Paralyzed Veterans of America
RespectAbility
TASH
The Arc of the United States

³ Federal Trade Commission, Coronavirus stimulus payment scams: What you need to know (Jan. 12, 2021), <https://www.consumer.ftc.gov/blog/2020/04/coronavirus-stimulus-payment-scams-what-you-need-know>.