## Congress of the United States Washington, DC 20515

September 30, 2020

The Honorable Steven T. Mnuchin Secretary of the Treasury U.S. Department of Treasury 1500 Pennsylvania Ave., NW Washington, D.C. 20220 The Honorable Charles P. Rettig Commissioner Internal Revenue Service 1111 Constitution Ave., NW Washington, D.C. 20224

Dear Secretary Mnuchin and Commissioner Rettig:

Thank you for your efforts in executing the Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted on March 27, 2020, which authorized emergency economic impact payments (EIPs) of up to \$1,200 for individuals, plus \$500 for each dependent child. From speaking with our caseworkers and advocates serving survivors of domestic violence, we are deeply concerned that survivors remain unable to access EIPs. Congress passed the bipartisan CARES Act to swiftly deliver money into the hands of our most vulnerable constituents, and we cannot leave out survivors of domestic violence. It has been five months since the Internal Revenue Service (IRS) began issuing EIPs, and we urge you to issue payments to survivors of domestic violence without further delay.

The COVID-19 pandemic has exacted a devastating mental, emotional and economic toll across our country, and survivors of domestic violence are particularly vulnerable during this crisis. On top of heavy anxiety spurred by the economic crisis, survivors face terrifying challenges and lethal dangers at home. Since the beginning of this pandemic, almost every state has reported a surge in domestic violence.<sup>1</sup> Advocates at domestic violence support organizations and legal aid clinics across the country have documented cases of abusive partners stealing or withholding EIPs. This problem frequently arises when a joint tax return was filed, sometimes without the victim's consent or knowledge. Nearly all victims of domestic violence experience economic abuse,<sup>2</sup> and many survivors stay with their abusers due to insufficient financial means to support themselves and their children.<sup>3</sup> A \$1,200 check could empower survivors to leave their abusive partners and provide them the support they need for a fresh start.

Our dedicated caseworkers have attempted to help constituents recover EIPs that went to the abusive spouse of a domestic violence survivor or were intercepted by an abusive partner. With respect to those victims who are married, caseworkers have been told by the IRS that this is indeed a difficult situation, and constituents should attempt to resolve the split of shared assets, including the EIP, through a divorce settlement. This suggestion is simply untenable and ignores the hardship that these individuals face each day. Further, it forgets those victims who are not married to their abusers but reside at the same address. We are encouraged by your public statements expressing sympathy and heartfelt interest in helping survivors of domestic violence, as well as your recognition that this an issue where the IRS can provide significant assistance.<sup>4</sup> The IRS has previously decided to issue catch-up payments to qualifying individuals whose EIPs were

 $<sup>^{1} \, \</sup>underline{\text{https://www.americanprogress.org/issues/women/reports/2020/08/10/489068/ensuring-domestic-violence-survivors-safety/}$ 

<sup>&</sup>lt;sup>2</sup> https://assets.speakcdn.com/assets/2497/domestic\_violence\_and\_economic\_abuse\_ncadv.pdf

<sup>&</sup>lt;sup>3</sup> https://ncadv.org/why-do-victims-stay

<sup>4</sup> https://www.c-span.org/video/?473495-1/senate-hearing-covid-19-irs, 1:46:15

erroneously offset,<sup>5</sup> as well as catch-up payments for qualifying families with children who did not receive their \$500 payments.<sup>6</sup> Let us now provide the same relief to survivors of domestic violence who deserve our full support during this difficult time.

In the past, the IRS has issued general guidance for taxpayers who are survivors of domestic abuse, unrelated to EIPs, to ensure that they know their rights. We urge you to also establish a process by which a survivor of domestic abuse can notify the IRS that he/she is a victim of domestic violence and has not received the EIP as a result of theft or any similar action taken by their abuser. The IRS should use this information to determine the status of the payment and issue the missing EIP directly to the survivor.

Please help us address this one injustice without further delay. Thank you for your attention to this pressing matter, and we look forward to your response.

Very truly yours,

Jamie Raskin Member of Congress Gwen Moore Member of Congress Brian Fitzpatrick Member of Congress

<sup>&</sup>lt;sup>5</sup> https://www.irs.gov/newsroom/irs-50000-spouses-to-get-catch-up-economic-impact-payments

<sup>&</sup>lt;sup>6</sup> https://www.consumer.ftc.gov/blog/2020/08/irs-sending-500-people-mistakenly-denied-money-dependent-children

<sup>7</sup> https://www.irs.gov/newsroom/taxpayers-who-are-victims-of-domestic-abuse-should-know-their-rights

## Sent on behalf of the following signatories:

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