



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

The Honorable Donald J. Bacon
U.S. House of Representatives
Washington, DC 20515

Dear Representative Bacon:

Thank you for your letter requesting information about the distribution of COVID-19 Economic Impact Payments (EIPs) to incarcerated individuals.

Following the permanent injunction entered in *Scholl v. Mnuchin* (the Injunction), the IRS took the following actions to make payments to eligible incarcerated individuals:

- Reversed programming that disqualified incarcerated individuals
- Updated internal and external communications
- Issued payments to affected individuals starting on October 30, 2020

The CARES Act¹ required the IRS to issue EIPs by December 31, 2020. If an eligible individual did not receive an advance EIP, they can file an amended 2020 income tax return to claim the recovery rebate credit (RRC) on or before the deadline to file an amended return for the tax year².

The following information responds to your questions.

- **How many EIPs have been disbursed to incarcerated individuals at the federal and state level?**

We have distributed more than 1.1 million EIPs to incarcerated individuals at the federal and state level. We have distributed approximately 156,000 at the federal level and approximately 982,000 at the state level.

- **How many EIPs have been disbursed to incarcerated individuals on death row at the federal and state level?**

¹ Public Law Number 116-136, 134 Stat. 281 (2020)

² For filing deadline information, see [Topic No. 308 Amended Returns | Internal Revenue Service \(irs.gov\)](#)

We distributed approximately 163,000 EIPs to incarcerated individuals serving life sentences without the possibility of parole. The data does not distinguish between death row and life sentence prisoners.

- **How many EIPs have been disbursed to incarcerated individuals serving life sentences without the possibility of parole?**

Please see previous response.

- **In what format have EIPs been disbursed – via paper check or debit card?**

We issued EIPs through paper checks, direct deposits, and debit cards.

- **How many EIPs were received as the recovery rebate credit?**

Incarcerated individuals received approximately 274,000 EIPs through the RRC. That number reflects about 38,000 at the federal level and 236,000 at the state level.

- **To date, what is the total dollar value of EIPs disbursed to incarcerated individuals?**

The total dollar value of EIPs disbursed to incarcerated individuals is about \$1.3 billion, not including the RRC.

- **How many EIP requests are backlogged due to paperwork processing delays?**

Because we don't track this specific claim, we are unable to provide this information.

- **Have EIPs that were clawed back by the IRS prior to the court decision been disbursed again?**

The IRS has disbursed the EIPs clawed back from eligible incarcerated individuals before the Injunction.

I hope this information is helpful. If you have questions, please contact me, or a member of your staff may contact Amy Klonsky, Chief, National Congressional Affairs Branch, at 202-317-6985.

Sincerely,

Charles P. Rettig