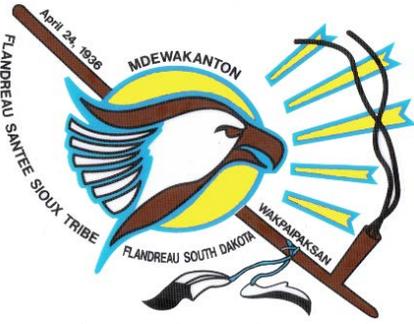


TRIBAL MEMBER INFORMATION REGARDING PERSONAL CHECKS FROM IRS



By now, you and your staff have been hearing a lot about the personal checks that each qualified American citizen hopes to be receiving from the federal government. For those who qualify, those checks will be sent out from the IRS within three weeks.

For those who filed their 2019 federal income taxes electronically, those IRS checks will be coming electronically to the same bank account that the filer identified in their 2019 return, and for those who did not, they will be coming by mail. You do not have to do anything to get a check except have a 2019 tax return on file.

IMPORTANT- the IRS will mail a notice to each person when their check is processed. It will give the recipient directions as to who to contact if their check does not arrive. **SO DO NOT THROW THIS NOTICE OUT.**

WHO IS SUPPOSED TO BE GETTING A CHECK AND HOW MUCH WILL IT BE? In general, these checks will be for \$ 1,200 per individual and \$2,400 per couple, plus \$500 per minor child under 16 years of age-but it's not that simple. That's just the base amount. Your check could actually be much higher or lower. To calculate the approximate amount of your check the federal government will start with that \$1,200/single figure, or that \$2,400/couple figure if you're married and filed a joint tax return. If you have children who qualify for the child tax credit (they must be 16 years old or younger), you will then get an additional \$500 for each child. So, for example, a married couple with two children who are under 16 and are supported by them, can get up to \$3,400.

The IRS will be working for the individuals 2019 tax returns to determine income. Individuals can find their adjusted gross income on that 2019 tax return. People who did not file a tax return should do so asap as they may not get checks if the IRS does not have their updated information on file. This should be done, even if all that is filed is a tax extension form. The IRS says it will look back as far as a 2018 return to get that information, but not beyond- so file, even if you owe no money to IRS.

People receiving Social Security check- will also receive these checks. So will the unemployed and veterans. This check will **NOT BE TAXABLE** and should not be reported in your 2020 income. If your wages are being garnished because of student loan default you will still get a check.

Now the bad news. Payment amounts will be phased-out for people at certain income levels. Your check will be gradually reduced to zero if you're single, or married filing a separate tax return, or a qualifying widow(er) with an adjusted gross income (AGI) above \$75,000. If you're married and file a joint tax return, the amount of your check will drop to zero if your adjusted gross income on your 2019 tax return exceeds \$150,000. If you claim the head-of-household filing status on your tax return, your payment will be reduced if your adjusted gross income tops \$112,500.

Above those income figures, the payment decreases until it stops altogether for single people earning \$99,000 or married people who have no children and earn \$198,000. According to the Senate Finance Committee, a family with two children would no longer be eligible for any payments if its income surpassed \$218,000.

You can't get a payment if someone claims you as a dependent, even if you're an adult. In any given family and in most cases of single individuals, everyone must have a valid Social Security number in order to be eligible. There is an exception for members of the military.

If someone claims a college student on their taxes, that student will not get a separate check. If a persons had too much income in 2019 to qualify for these checks, they will not get a check, even if they expect to have less income in 2020.