

United States Senate

June 19, 2020

The Honorable Steven Mnuchin
Secretary
U.S. Department of Treasury
1500 Pennsylvania Ave. NW
Washington, DC 20220

The Honorable Charles Rettig
Commissioner
Internal Revenue Service
1111 Constitution Ave. NW
Washington, DC 20224

Dear Secretary Mnuchin and Commissioner Rettig:

As implementation of the CARES Act continues and Americans access their economic stimulus recovery rebates, we write to urge you to take swift action to ensure that those rebates are accessible to survivors of domestic violence.

The recovery rebate authorized by the CARES Act has been an essential lifeline for Americans suffering economic hardship during the pandemic, but unfortunately, victims of domestic violence face significant barriers in accessing their rebates. Research has shown that 99 percent of victims experience economic abuse as part of domestic violence.¹ In our current environment, stimulus payments are a crucial mechanism of support for these victims. Some survivors have lost income or lost their jobs due to COVID-19, and may be trapped with or feel forced to return to an abusive partner to avoid homelessness. Access to domestic violence services, from shelters to protection orders, has also been limited by COVID-19, making it even harder for domestic violence survivors to maintain safety.

The barriers keeping domestic violence victims from accessing their rebates are varied and significant. Victims of domestic violence may be unbanked, have no permanent address, or have no access to the resources needed to file a tax return, making it difficult, if not impossible, for them to obtain their stimulus payment through the methods currently prescribed. Victims often change addresses in order to escape their abuser, meaning they may not be at their last known address on file with the IRS.

Additionally, abusers may inappropriately keep a rebate for themselves, or may access the online portal surreptitiously on a victim's behalf and enter incorrect information in order to intercept a rebate before the victim has a chance to access the portal themselves. Furthermore, victims who lack an email account, live in rural areas, or have limited internet access face difficulties utilizing the online portal. Survivors are also likely to face complex circumstances related to custody of children and how those children are claimed on taxes, and therefore who may benefit from the \$500 per child that they are eligible for under the CARES Act.

¹ Adrienne E. Adams, "Measuring the Effects of Domestic Violence on Women's Financial Well-Being," Center for Financial Security, University of Wisconsin-Madison, 2011. Available at: <https://centerforfinancialsecurity.files.wordpress.com/2015/04/adams2011.pdf>.

In order to ensure that survivors can access their rebates, we urge the U.S. Treasury Department and the IRS to take the following steps as soon as possible:

- Dedicate a telephone line for survivors to call and report a change of address or misdirected rebate.
- Create a process with an online PIN, similar to the Identity Protection PIN used for victims of identity theft, to verify a victim's identity.
- Utilize existing prepaid cards tied to government benefits, such as Direct Express cards, for issuance of the rebate to taxpayers who did not file 2018 or 2019 returns or do not have access to the online portal but who receive funds such as Social Security benefits or TANF on such cards.
- Provide a method through which survivors may report theft of their rebate.
- Provide specific guidance to taxpayers regarding the deadline for filing superseding federal income tax returns for tax year 2019.
- Add a "question and answer" to the IRS website similar to the following: "What should I do if I filed jointly for 2018 or 2019 (whichever was filed more recently) but I am no longer with my spouse?"
- Take proactive steps to ascertain the proper address and banking information for taxpayers if a pending "innocent spouse claim" or "Victim of Domestic Violence" indicator is on a taxpayer's account.
- Issue specific guidance for divorced and separated parents regarding the rebate for children who are shared between custodial and non-custodial parents.
- Create a form similar to Form 14039, *Identity Theft Affidavit*, by which taxpayers may report instances in which their rebate was deposited into an account to which they do not have access.
- Dedicate staff to assisting taxpayers, and particularly survivors, in obtaining their misdirected rebate.

In addition to addressing the above reforms, we strongly encourage you to work closely with advocacy groups that specialize in the financial and other issues facing survivors, as well as relevant federal offices including the Department of Justice's Office on Violence Against Women and Office for Victims of Crime, and the Department of Health and Human Services' Family Violence Prevention and Services Program, to ensure that solutions are survivor-informed.

Making sure survivors of domestic violence can access their stimulus rebate is essential during this difficult time. Thank you for your prompt consideration of this request.

Sincerely,

/s/ Catherine Cortez Masto
Catherine Cortez Masto
United States Senator

/s/ Charles E. Schumer
Charles E. Schumer
United States Senator

/s/ Ron Wyden
Ron Wyden
United States Senator

/s/ Dianne Feinstein
Dianne Feinstein
United States Senator

/s/ Patty Murray
Patty Murray
United States Senator

/s/ Sherrod Brown
Sherrod Brown
United States Senator

/s/ Edward J. Markey
Edward J. Markey
United States Senator

/s/ Chris Van Hollen
Chris Van Hollen
United States Senator

/s/ Sheldon Whitehouse
Sheldon Whitehouse
United States Senator

/s/ Michael F. Bennet
Michael F. Bennet
United State Senator

/s/ Kirsten Gillibrand
Kirsten Gillibrand
United States Senator

/s/ Thomas R. Carper
Thomas R. Carper
United States Senator

/s/ Margaret Wood Hassan
Margaret Wood Hassan
United States Senator

/s/ Bernard Sanders
Bernard Sanders
United States Senator

/s/ Robert Menendez
Robert Menendez
United States Senator

/s/ Richard J. Durbin
Richard J. Durbin
United States Senator

/s/ Richard Blumenthal
Richard Blumenthal
United States Senator

/s/ Jacky Rosen
Jacky Rosen
United States Senator

/s/ Tammy Duckworth
Tammy Duckworth
United States Senator

/s/ Tammy Baldwin
Tammy Baldwin
United States Senator

/s/ Brian Schatz
Brian Schatz
United States Senator

/s/ Amy Klobuchar
Amy Klobuchar
United States Senator

/s/ Jack Reed
Jack Reed
United States Senator

/s/ Mazie K. Hirono
Mazie K. Hirono
United States Senator

/s/ Tina Smith
Tina Smith
United States Senator

/s/ Cory A. Booker
Cory A. Booker
United States Senator

/s/ Robert P. Casey, Jr.
Robert P. Casey, Jr.
United States Senator

/s/ Debbie Stabenow
Debbie Stabenow
United States Senator

/s/ Elizabeth Warren
Elizabeth Warren
United States Senator

/s/ Mark R. Warner
Mark R. Warner
United States Senator

/s/ Jeanne Shaheen
Jeanne Shaheen
United States Senator

/s/ Christopher A. Coons
Christopher A. Coons
United States Senator

/s/ Jeffrey A. Merkley
Jeffrey A. Merkley
United States Senator

/s/ Benjamin L. Cardin
Benjamin L. Cardin
United States Senator

/s/ Kyrsten Sinema
Kyrsten Sinema
United States Senator

/s/ Tim Kaine
Tim Kaine
United States Senator