

Justification of Non-Material/Non-Substantive Change

Get Your Payment Tool – Direct Deposit Request

P.L. 116-136 (H.R. 748, Coronavirus Aid, Relief and Economic Security (CARES) Act) - signed by the President on March 27, 2020, established a 2020 recovery rebate for individuals (the Economic Impact Payment (EIP)). As a result, IRS will issue EIPs to help Americans during this crisis. Taxpayers who filed a tax return for 2019 and 2018, and everyone who has Social Security and Railroad Retirement Act payments reported on 1099s, will receive an EIP without doing anything else.

The IRS has created a web-based portal (the “Get Your Payment” tool) that enables individuals who would otherwise receive a check in the mail to register to receive their EIP through direct deposit. This tool will provide a way for taxpayers to provide bank account information to ensure the fastest delivery of the EIP.

Since these are unprecedented times and potentially a one-time occurrence, the number of people who will provide their bank account information is unknown. The IRS estimates that approximately 8,750,000 persons will use this tool under the CARES ACT and that it will take approximately 5 minutes to complete.

The agency is, therefore, requesting a Non-Material Change request to add an additional 8,750,000 responses and 729,167 hours to OMB #1545-0074 as a one time (temporary increase) in burden due to enactment of the CARES Act.