



*Evaluation of Efforts to Ensure  
Eligible Individuals Received Their  
Economic Stimulus Payment*

**April 24, 2009**

**Reference Number: 2009-40-069**

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.



TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

April 24, 2009

**MEMORANDUM FOR** DEPUTY COMMISSIONER FOR OPERATIONS SUPPORT  
DEPUTY COMMISSIONER FOR SERVICES AND  
ENFORCEMENT

*Michael R. Phillips*

**FROM:**

Michael R. Phillips  
Deputy Inspector General for Audit

**SUBJECT:**

Final Audit Report – Evaluation of Efforts to Ensure Eligible  
Individuals Received Their Economic Stimulus Payment  
(Audit # 200840030.03)

This report presents the results of our review to assess the adequacy of the Internal Revenue Service's (IRS) actions to ensure eligible individuals received an economic stimulus payment. In addition, we evaluated the controls in place to ensure economic stimulus payments were not issued after December 31, 2008, as mandated by the Economic Stimulus Act of 2008.<sup>1</sup>

*Impact on the Taxpayer*

Signed on February 13, 2008, the Economic Stimulus Act of 2008 was passed to energize the national economy. The IRS initiated a number of actions in an attempt to ensure as many eligible individuals as possible received their economic stimulus payment. As a result, more than 119 million economic stimulus payments were issued totaling more than \$96 billion. In addition, the IRS ensured economic stimulus payments were not issued after December 31, 2008, as mandated by the Economic Stimulus Act of 2008.

*Synopsis*

The economic stimulus payment was a refundable credit of taxes paid in Tax Year 2008. To ensure individuals benefited from the payments as soon as possible, the Economic Stimulus Act of 2008 provided for an advance payment of the credit. The IRS estimated the credit using

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<sup>1</sup> Pub. L. 110-185, 122 Stat. 613.



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information on Tax Year 2007 tax returns and issued advance payments in Calendar Year 2008 in the form of an economic stimulus payment. The first economic stimulus payments were issued via direct deposit on April 28, 2008.

Our review identified that significant efforts were taken to ensure eligible individuals received their economic stimulus payment. These efforts included:

***IRS actions resulted in the issuance of more than 119 million economic stimulus payments totaling more than \$96 billion.***

- Establishing a process to timely resolve returns requiring manual processing. The IRS resolved the majority of the 455,517 duplicate filed stimulus-only tax returns it had identified as of November 29, 2008. In addition, the IRS ensured the majority of approximately 316,000 injured spouse claims and 3.5 million Amended U.S. Individual Income Tax Returns (Forms 1040X) received by November 29, 2008, were resolved.
- Initiating outreach efforts to retired individuals and veterans. These efforts resulted in approximately 11.8 million Social Security and Veterans beneficiaries receiving about \$4.6 billion in economic stimulus payments.
- Initiating outreach efforts to assist individuals whose stimulus payments were returned as undeliverable. These efforts resulted in 95,660 individuals who previously had undelivered stimulus payments receiving an estimated \$82 million in economic stimulus payments.
- Developing and implementing programming to ensure members of the military received the stimulus payments to which they were entitled. The IRS initiated two efforts to provide military taxpayers with their economic stimulus payment. These efforts resulted in 14,393 individuals in the military receiving \$15.2 million in economic stimulus payments.
- Assisting individuals in resolving invalid Social Security Number issues that disqualified the individuals from receiving a stimulus payment. IRS assistance resulted in the resolution of the invalid Social Security Number issue for 52,575 individuals who received \$64.8 million in economic stimulus payments.

In addition, IRS management initiated actions to address errors we brought to their attention. Addressing the errors we identified resulted in 274,611 individuals receiving \$105.5 million in economic stimulus payments to which they were entitled. These actions included issuing recovery payments to individuals whose child portion of the economic stimulus payment was not accurately computed and issuing a recovery payment to individuals who incorrectly reported their income.



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Furthermore, the Act prohibits the IRS from issuing payments after December 31, 2008. The IRS instructed taxpayers to file their Tax Year 2007 tax return no later than October 15, 2008, to ensure all tax returns eligible for an advance stimulus payment were received and processed by December 31, 2008. To ensure payments were not issued, the IRS developed computer programs to identify taxpayer accounts with an economic stimulus payment that was unable to be

***The IRS ensured economic stimulus payments were not issued after December 31, 2008, as mandated by the Economic Stimulus Act of 2008.***

issued to the taxpayer. IRS programs identified 435,321 taxpayer accounts which contained an economic stimulus payment credit that was not issued to the taxpayer. Our independent identification of accounts that contained an economic stimulus payment credit confirmed the accuracy of IRS programs in identifying these accounts. In addition, we confirmed that the IRS correctly reversed these economic stimulus payment credits to ensure the

associated stimulus payments would not be issued after December 31, 2008.

### *Recommendation*

We made no recommendations in this report. During the course of the review, we immediately provided IRS management with concerns we identified. The IRS initiated actions to address our concerns, resulting in individuals receiving economic stimulus payments to which they were entitled. Key IRS management officials reviewed this report prior to issuance and agreed with the facts and conclusions presented.

Copies of this report are also being sent to the IRS managers affected by the audit results. Please contact me at (202) 622-6510 if you have questions or Michael E. McKenney, Assistant Inspector General for Audit (Returns Processing and Account Services), at (202) 622-5916.



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*Abbreviations*

IRS	Internal Revenue Service
TY	Tax Year



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## *Evaluation of Efforts to Ensure Eligible Individuals Received Their Economic Stimulus Payment*

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### *Background*

The economic stimulus payment was a refundable credit of taxes paid in Tax Year (TY) 2008. To ensure individuals benefited from the payments as soon as possible, the Economic Stimulus Act of 2008<sup>1</sup> provided for an advance payment of the credit. The Internal Revenue Service (IRS) estimated the credit using information on TY 2007 tax returns and issued advance payments in Calendar Year 2008 in the form of an economic stimulus payment. The first economic stimulus payments were issued via direct deposit on April 28, 2008.

***The Economic Stimulus Act of 2008 was passed to energize the national economy through the issuance of stimulus payments to individuals.***

The Act contains specific filing and income requirements that an individual must meet to qualify for an economic stimulus payment. These include:

- A 2007 tax return with a valid Social Security Number was filed.
- An income tax liability of at least \$3,000 in qualifying income – Qualifying income includes salaries and wages, tips, net self-employment earnings, nontaxable combat pay, some Social Security benefits, and disability payments to veterans.
- Gross income of \$8,570 (\$17,500 for joint) and a net income tax liability greater than zero – Net income tax liability is the income tax, including the alternative minimum tax, less certain tax credits, except for the child tax credit.

In addition, there were specific income limitations involved with computing the stimulus payment. The stimulus payment was phased out as income increased. Individuals with Adjusted Gross Incomes more than \$75,000 (\$150,000 for married couples) had their tax rebate reduced by 5 percent of the income above the Adjusted Gross Income threshold. This phase-out applied to the total rebate (both for individual and children). For most individuals, the amount of the stimulus payment received was dependent on their income tax liability. Single taxpayers generally received the greater of \$300 or their actual tax liability up to \$600 (\$600 and \$1,200 for couples). Anyone with qualifying children also received an additional \$300 per child. A qualifying child is any child who is younger than age 17 as of December 31, 2007, and who can be claimed for the purposes of the Child Tax Credit.

The Act prohibits the IRS from issuing payments after December 31, 2008. The IRS instructed taxpayers to file their TY 2007 tax return no later than October 15, 2008, to ensure all tax returns eligible for an advance stimulus payment were received and processed by

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<sup>1</sup> Pub. L. 110-185, 122 Stat. 613.



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***The Economic Stimulus Act  
prohibits the IRS from issuing  
an economic stimulus payment  
after December 31, 2008.***

December 31, 2008. As a result of this provision in the law, the IRS had to identify and reverse all economic stimulus transactions that were not issued to taxpayers by December 31, 2008, to prevent them from being issued to taxpayers after that date.

Eligible individuals who did not receive an economic stimulus payment by December 31, 2008, can still claim the credit on their TY 2008 tax return (generally filed between January and April 2009). In addition, individuals who qualify for a larger payment as a result of changes between their TY 2007 and TY 2008 tax returns will also receive the additional credit when they file their TY 2008 return. Individuals who received more than they would have if the payment had been calculated using their TY 2008 return will not be asked to pay back the excess. The stimulus payment will not increase the amount of tax an individual owes or reduce an individual's refund for TY 2008.

This review was performed at the IRS National Headquarters of the Wage and Investment Division in Atlanta, Georgia, and the Modernization and Information Technology Services organization in Washington, D.C., during the period August 2008 through February 2009. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Detailed information on our audit objectives, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.



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## *Results of Review*

### **Significant Efforts Were Taken to Ensure Eligible Individuals Received Their Economic Stimulus Payment**

The IRS initiated a number of actions in an attempt to ensure as many eligible individuals as possible received their economic stimulus payment. As a result, more than 119 million economic stimulus payments were issued totaling more than \$96 billion. Actions included:

- **Establishing a process to timely resolve returns requiring manual processing.** In August 2008, the IRS modified its Accounts Management function processes to ensure individuals who filed duplicate tax returns, Amended U.S. Individual Income Tax Returns (Form 1040X), and injured spouse claims received their stimulus payments by December 31, 2008. The IRS established a special function at its Andover, Massachusetts, Campus<sup>2</sup> to resolve duplicate filed stimulus-only tax returns.<sup>3</sup> The IRS resolved the majority of the 455,517 duplicate filed stimulus-only tax returns it had identified as of November 29, 2008. In addition, the IRS ensured the majority of approximately 316,000 injured spouse claims and 3.5 million Forms 1040X received between January 5, 2008, and November 29, 2008, were processed to enable individuals to receive their economic stimulus payment.
- **Initiating outreach efforts to retired individuals and veterans.** In March 2008, the IRS mailed to more than 20 million individuals who received Social Security and Veterans benefits a new tax package, Information About Economic Stimulus Payments for Social Security, Veterans, and Other Beneficiaries (Package 1040A-3), to enable these individuals to file the tax return necessary to receive their stimulus payment. The IRS initiated a second mailing of Package 1040A-3 in July 2008 to 5.2 million of these individuals identified as not yet filing a tax return to claim their economic stimulus payment. Our analysis of the returns processed as of November 7, 2008, indicated that 28 percent of the 5.2 million individuals subsequently filed a tax return. Overall, 59 percent of the approximately 20 million Social Security and Veterans beneficiaries identified by the IRS filed a tax return and, if qualified, received about \$4.6 billion dollars in economic stimulus payments. An additional 24 percent of the 20 million individuals were claimed as dependents on someone else's income tax return, which disqualified them from receiving a stimulus payment.

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<sup>2</sup> The data processing arm of the IRS. The campuses process paper and electronic submissions, correct errors, and forward data to the Computing Centers for analysis and posting to taxpayers accounts.

<sup>3</sup> Stimulus-only returns are returns filed by individuals who are not required to file a tax return and are filed only to claim the economic stimulus payment.



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- **Initiating outreach efforts to assist individuals whose stimulus payments were returned as undeliverable.** The IRS issued a press release on October 23, 2008, stating it had identified about 279,000 undelivered stimulus payments totaling approximately \$163 million. These payments were mailed to individuals, but were returned as a result of an incorrect mailing address. The IRS was limited in what it could do to assist these taxpayers. Because the IRS did not have good contact information for these taxpayers, the only way to ensure taxpayers with undelivered economic stimulus checks received their payments was for the taxpayers to contact the IRS and change their addresses. The IRS launched a media campaign in mid-October 2008, to encourage these individuals to provide the IRS with a correct address. The IRS provided these individuals with a number of options to update their addresses, including calling the IRS or updating their addresses via the Internet by using the “Where’s My Refund” tool on IRS.gov. Our analysis of the IRS’ database of 288,878 undelivered stimulus payments indicates 33 percent (95,660) of the individuals with undelivered payments subsequently contacted the IRS and received an estimated \$82 million in stimulus payments.<sup>4</sup>
- **Developing and implementing programming to ensure members of the military received the stimulus payments to which they were entitled.** The IRS initiated two efforts to provide military taxpayers with their economic stimulus payments. In August 2008, the IRS issued recovery payments<sup>5</sup> totaling approximately \$6.2 million to 5,903 individuals who had not received a stimulus payment or the correct stimulus payment amount because the IRS had not properly included their nontaxable combat pay in its calculation of qualifying income.<sup>6</sup>

In addition, subsequent to the passing of the Economic Stimulus Act of 2008, the President signed into law the Heroes Earnings Assistance and Relief Tax Act of 2008.<sup>7</sup> This law enabled members of the military to receive stimulus payments even if they, their spouses, or their children did not have valid Social Security Numbers. On November 24, 2008, the IRS correctly issued recovery payments totaling almost \$9 million to 8,490 members of the military.<sup>8</sup>

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<sup>4</sup> Payments were either issued to the taxpayer or used to offset an outstanding debt.

<sup>5</sup> A recovery payment is a one-time payment issued to a specific group of taxpayers to correct one or more conditions that prevented those taxpayers from receiving the economic stimulus payments to which they were entitled.

<sup>6</sup> This recovery also affected individuals who are working in combat zones as contractors or Department of Defense civilian employees.

<sup>7</sup> Pub. L. No. 110-245, 122 Stat. 1624 (2008).

<sup>8</sup> We identified 1,364 taxpayers who may have qualified for the Heroes Earnings Assistance and Relief Tax Act of 2008 but were not part of the IRS’ recovery. We will continue to monitor these taxpayer accounts during TY 2008 processing to ensure these individuals receive the correct Recovery Rebate Credit.



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- **Assisting individuals in resolving invalid Social Security Number issues that disqualified the individuals from receiving stimulus payments.** Individuals who get married sometimes forget to notify the Social Security Administration of the change from their maiden name to their married name. When an individual uses his or her married name on his or her tax return, it does not match records the IRS receives from the Social Security Administration. The IRS validates Social Security Numbers listed on tax returns by matching the names and Social Security Numbers on the returns to Social Security Administration records. For these individuals, the match did not identify a valid Social Security Number. In October 2008, the IRS issued recovery payments totaling approximately \$64.8 million to 52,575 individuals who had contacted the IRS during the processing of their tax returns to resolve their invalid Social Security Numbers.

In addition, the IRS initiated actions to address errors we brought to IRS management's attention. Addressing the errors we identified resulted in 274,611 individuals receiving \$105.5 million in economic stimulus payments to which they were entitled. These actions included:

- **Issuing recovery payments to individuals whose child portion of the economic stimulus payment was not accurately computed.** During a previous Treasury Inspector General for Tax Administration review<sup>9</sup> where we evaluated the accuracy of IRS efforts to calculate the economic stimulus payment, we notified the IRS of errors in its computation of the child portion of the economic stimulus payment. Specifically, some taxpayers were not receiving the additional \$300 for each qualifying child claimed on their tax returns. This resulted primarily because taxpayers and tax preparation software were not checking the Child Tax Credit qualifying child box on the tax returns for qualifying children. In response to our concerns, the IRS initiated programming to identify individuals who did not accurately receive the additional child portion of the stimulus payment. In July 2008, the IRS correctly issued recovery payments totaling \$85.85 million to 218,533 individuals.
- **Issuing recovery payments to individuals who incorrectly reported their income.** Millions of individuals who would not normally be required to file an income tax return had to file and report their qualifying benefits (i.e., Social Security and/or Veterans benefits) to receive an economic stimulus payment. In August 2008, we identified 137,538 stimulus-only returns in which the individuals did not receive a stimulus payment because they did not report enough qualifying income on their tax returns.<sup>10</sup> Our analysis of a random sample of 20 of these tax returns identified that these taxpayers may be entitled to a stimulus payment based on information on their Information Returns (Form 1099 series). Based on our analysis, we

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<sup>9</sup> *Evaluation of the Computation of Economic Stimulus Payments* (Reference Number 2008-40-174, dated September 4, 2008).

<sup>10</sup> These individuals had no other tax or wages and appeared to not have been claimed as a dependent on someone else's tax return.



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notified the IRS that individuals may be inaccurately reporting their benefits on their stimulus-only tax returns. For example, individuals reported their monthly benefits instead of their annual benefits. In response, the IRS analyzed the 137,538 returns we identified and subsequently issued recovery payments to 56,078 individuals totaling \$19.6 million. The IRS determined it had already assisted or was in the process of assisting another 29,227 of these individuals. For the remaining 52,233 individuals, the IRS confirmed that the individuals did not meet the stimulus payment minimum income qualification and as a result were not entitled to a stimulus payment.

Both the actions initiated by the IRS and in response to issues we raised ensured as many individuals as possible received their economic stimulus payment in advance of filing their TY 2008 tax returns.

### ***The IRS Ensured Economic Stimulus Payments Were Not Issued After December 31, 2008***

The Economic Stimulus Act prohibits economic stimulus payments from being paid after December 31, 2008. To ensure payments were not issued, the IRS developed computer programs to identify taxpayer accounts with an economic stimulus payment that was unable to be issued to the taxpayer. IRS programs identified 435,321 taxpayer accounts which contained an economic stimulus payment credit that was not issued to the taxpayer. There are a number of reasons an account would contain an economic stimulus payment credit. These include:

- Taxpayers whose economic stimulus payments were returned to the IRS as undeliverable.
- Taxpayers who were under criminal investigation.

Our independent identification of accounts that contained an economic stimulus payment credit confirmed the accuracy of IRS programs in identifying these accounts. In addition, we confirmed that the IRS correctly reversed these economic stimulus payment credits to ensure the associated stimulus payments would not be issued after December 31, 2008. If these taxpayers are eligible to receive a payment and did not receive one before December 31, 2008, the individuals can claim the credit on their TY 2008 tax returns (generally filed between January and April 2009).



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## Appendix I

### *Detailed Objectives, Scope, and Methodology*

The overall objective of this review was to assess the adequacy of the IRS' actions to ensure eligible individuals received an economic stimulus payment. In addition, we evaluated the controls in place to ensure economic stimulus payments were not issued after December 31, 2008, as mandated by the Economic Stimulus Act of 2008.<sup>1</sup>

- I. Assessed the IRS' actions to ensure individuals entitled to a stimulus payment received their payments before December 31, 2008.
  - A. Analyzed 151 million taxpayer returns processed as of November 8, 2008, to monitor conditions identified in a prior audit.<sup>2</sup> We also determined if new conditions developed subsequent to the completion of our prior audit work.
  - B. Evaluated the IRS' efforts to identify and issue economic stimulus recovery payments<sup>3</sup> to individual taxpayers. We assessed the IRS' efforts to issue recovery payments of \$85.85 million for the child portion of the economic stimulus payment to 218,533 individuals. We also assessed the IRS' efforts to issue recovery payments of almost \$9 million to 8,490 individuals entitled to an economic stimulus payment as part of the Heroes Earnings Assistance and Relief Tax Act of 2008.<sup>4</sup>
  - C. Compared the income reported on the Information Returns (Form 1099 series) to the income reported on the tax return for a random sample of 20 of the 164,805 stimulus-only returns in which the individual had been denied the economic stimulus payment for insufficient qualifying income. We reviewed returns to identify common errors in filing that may be used to determine if taxpayers incorrectly reported qualifying income. Our sample was selected randomly from returns processed during Processing Year 2008.
  - D. Evaluated the IRS' efforts to ensure claims for economic stimulus payments processed in the Accounts Management function were processed timely and the payment amounts were accurate. Our assessment included an evaluation of the

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<sup>1</sup> Pub. L. 110-185, 122 Stat. 613.

<sup>2</sup> *Evaluation of the Computation of Economic Stimulus Payments* (Reference Number 2008-40-174, dated September 4, 2008).

<sup>3</sup> A recovery payment is a one-time payment issued to a specific group of taxpayers to correct one or more conditions that prevented those taxpayers from receiving the economic stimulus payments to which they were entitled.

<sup>4</sup> Pub. L. No. 110-245, 122 Stat. 1624 (2008).



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- processing of duplicate filed stimulus-only tax returns,<sup>5</sup> Amended U.S. Individual Income Tax Returns (Form 1040X), injured spouse claims, and undelivered economic stimulus payments.
- II. Determined if the IRS' actions were sufficient to ensure potentially qualified Social Security and Veterans Administration beneficiaries receive economic stimulus payments. We analyzed data for retired individuals who filed a TY 2007 tax return but did not receive an economic stimulus payment to determine why a payment was not generated by the IRS. We also analyzed stimulus-only tax returns where the taxpayer could be claimed as a dependent on someone else's tax return and determined how many of the taxpayers that received the Information About Economic Stimulus Payments for Social Security, Veterans, and Other Beneficiaries (Package 1040A-3) subsequently filed a tax return.
- III. Evaluated the controls in place to ensure advanced economic stimulus payments were not issued after December 31, 2008, as mandated in the Economic Stimulus Act. We reviewed the IRS' computer programming used to identify economic stimulus payments requiring a reversal. We also independently identified outstanding economic stimulus payments (credits) on the IRS Master File<sup>6</sup> and compared our data to the accounts the IRS identified to ensure all outstanding credits were identified and reversed.

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<sup>5</sup> Stimulus-only returns are returns filed by individuals who are not required to file a tax return and are filed only to claim the economic stimulus payment.

<sup>6</sup> The IRS database that stores various types of taxpayer account information. This database includes individual, business, and employee plans and exempt organizations data.



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**Appendix II**

*Major Contributors to This Report*

Michael E. McKenney, Assistant Inspector General for Audit (Returns Processing and Account Services)  
Russell Martin, Director  
Deann Baiza, Audit Manager  
Kathleen Hughes, Lead Auditor  
Sharla Robinson, Senior Auditor  
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James Allen, Information Technology Specialist



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**Appendix III**

*Report Distribution List*

Commissioner C  
Office of the Commissioner – Attn: Chief of Staff C  
Commissioner, Wage and Investment Division SE:W  
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## **Appendix IV**

### *Outcome Measures*

Throughout the course of our reviews of the implementation of the Economic Stimulus Act of 2008,<sup>1</sup> we notified the IRS of conditions that impacted its ability to ensure eligible individuals received an economic stimulus payment. The IRS took corrective action in advance of our report to correct those conditions. This appendix presents detailed information on the measurable impact the IRS' corrective actions in response to our concerns had on tax administration. These benefits will be incorporated into our Semiannual Report to Congress.

#### **Type and Value of Outcome Measure:**

- Taxpayer Rights and Entitlements – Actual; \$85,850,008 in child-based economic stimulus payments issued to 218,533 individual taxpayers (see page 3).

#### **Methodology Used to Measure the Reported Benefit:**

During our previous review of the accuracy of IRS efforts to calculate the economic stimulus payment,<sup>2</sup> we notified the IRS of errors in its computation of the child portion of the economic stimulus payment. Specifically, some taxpayers were not receiving the additional \$300 for each qualifying child claimed on their tax returns. This resulted primarily because taxpayers and tax preparation software were not checking the Child Tax Credit qualifying child box on the tax returns for qualifying children. In response to our concerns, the IRS initiated programming to identify individuals who did not accurately receive the additional child portion of the stimulus payment. In July 2008, the IRS correctly issued recovery payments totaling \$85,850,008 to 218,533 individuals.

#### **Type and Value of Outcome Measure:**

- Taxpayer Rights and Entitlements – Actual; \$19,585,745 in economic stimulus payments issued to 56,078 Social Security and Veterans Administration beneficiaries (see page 3).

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<sup>1</sup> Pub. L. 110-185, 122 Stat. 613.

<sup>2</sup> *Evaluation of the Computation of Economic Stimulus Payments* (Reference Number 2008-40-174, dated September 4, 2008).



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**Methodology Used to Measure the Reported Benefit:**

In August 2008, we identified 137,538 stimulus-only tax returns<sup>3</sup> where individuals did not receive a stimulus payment because they did not report enough qualifying income on their tax returns.<sup>4</sup> Our analysis of these returns determined these taxpayers may be entitled to a stimulus payment based on information on their Information Returns (Form 1099 series). We notified the IRS that retired individuals may be inaccurately reporting their benefits on their stimulus-only tax returns. In response, the IRS analyzed the 137,538 returns we identified and subsequently issued recovery payments to 56,078 retired individuals totaling \$19,585,745.

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<sup>3</sup> Stimulus-only tax returns are returns filed by individuals who are not required to file a tax return and are filed only to claim the economic stimulus payment.

<sup>4</sup> These individuals had no other tax or wages and appeared to not have been claimed as a dependent on someone else's tax return.