

“(v) GARNISHMENT ORDER.—The term ‘garnishment order’ means a writ, order, notice, summons, judgment, levy, or similar written instruction issued by a court, a State or State agency, a municipality or municipal corporation, or a State child support enforcement agency, including a lien arising by operation of law for overdue child support or an order to freeze the assets in an account, to effect a garnishment against a debtor.

“(vi) LOOKBACK PERIOD.—The term ‘lookback period’ means the two month period that begins on the date preceding the date of account review and ends on the corresponding date of the month two months earlier, or on the last date of the month two months earlier if the corresponding date does not exist.

“(3) AGENCY INFORMATION SHARING AND ASSISTANCE.—

“(A) IN GENERAL.—The Commissioner of Social Security, the Railroad Retirement Board, and the Secretary of Veterans Affairs shall each provide the Secretary of the Treasury (or the Secretary’s delegate) such information and assistance as the Secretary of the Treasury (or the Secretary’s delegate) may require for purposes of—

“(i) making payments under section 6428A(f) of the Internal Revenue Code of 1986 to individuals described in paragraph (5)(A) thereof, or

“(ii) providing administrative assistance to a possession of the United States (as defined in subsection (c)(3)(A)[set out above]) to allow such possession to promptly distribute payments under subsection (c) to its residents.

“(B) EXCHANGE OF INFORMATION WITH POSSESSIONS.—Any information provided to the Secretary of the Treasury (or the Secretary’s delegate) pursuant to subparagraph (A)(ii) may be exchanged with a possession of the United States in accordance with the applicable tax coordination agreement for information exchange and administrative assistance that the Internal Revenue Service has agreed to with such possession.”

PUBLIC AWARENESS CAMPAIGN

Pub. L. 116-260, div. N, title II, §272(e), Dec. 27, 2020, 134 Stat. 1975, provided that: “The Secretary of the Treasury (or the Secretary’s delegate) shall conduct a public awareness campaign, in coordination with the Commissioner of Social Security and the heads of other relevant Federal agencies, to provide information regarding the availability of the credit and rebate allowed under section 6428A of the Internal Revenue Code of 1986 (as added by this section), including information with respect to individuals who may not have filed a tax return for taxable year 2019.”

**§ 6428B. 2021 recovery rebates to individuals**

**(a) In general**

In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by subtitle A for the first taxable year beginning in 2021 an amount equal to the 2021 rebate amount determined for such taxable year.

**(b) 2021 rebate amount**

For purposes of this section, the term “2021 rebate amount” means, with respect to any taxpayer for any taxable year, the sum of—

- (1) \$1,400 (\$2,800 in the case of a joint return), plus
- (2) \$1,400 multiplied by the number of dependents of the taxpayer for such taxable year.

**(c) Eligible individual**

For purposes of this section, the term “eligible individual” means any individual other than—

- (1) any nonresident alien individual,
- (2) any individual who is a dependent of another taxpayer for a taxable year beginning in the calendar year in which the individual’s taxable year begins, and
- (3) an estate or trust.

**(d) Limitation based on adjusted gross income**

**(1) In general**

The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (f)) shall be reduced (but not below zero) by the amount which bears the same ratio to such credit (as so determined) as—

- (A) the excess of—
  - (i) the taxpayer’s adjusted gross income for such taxable year, over
  - (ii) \$75,000, bears to
- (B) \$5,000.

**(2) Special rules**

**(A) Joint return or surviving spouse**

In the case of a joint return or a surviving spouse (as defined in section 2(a)), paragraph (1) shall be applied by substituting “\$150,000” for “\$75,000” and “\$10,000” for “\$5,000”.

**(B) Head of household**

In the case of a head of household (as defined in section 2(b)), paragraph (1) shall be applied by substituting “\$112,500” for “\$75,000” and “\$7,500” for “\$5,000”.

**(e) Definitions and special rules**

**(1) Dependent defined**

For purposes of this section, the term “dependent” has the meaning given such term by section 152.

**(2) Identification number requirement**

**(A) In general**

In the case of a return other than a joint return, the \$1,400 amount in subsection (b)(1) shall be treated as being zero unless the taxpayer includes the valid identification number of the taxpayer on the return of tax for the taxable year.

**(B) Joint returns**

In the case of a joint return, the \$2,800 amount in subsection (b)(1) shall be treated as being—

- (i) \$1,400 if the valid identification number of only 1 spouse is included on the return of tax for the taxable year, and
- (ii) zero if the valid identification number of neither spouse is so included.

**(C) Dependents**

A dependent shall not be taken into account under subsection (b)(2) unless the valid identification number of such dependent is included on the return of tax for the taxable year.

**(D) Valid identification number**

**(i) In general**

For purposes of this paragraph, the term “valid identification number” means a social security number issued to an individual by the Social Security Administra-

tion on or before the due date for filing the return for the taxable year.

**(ii) Adoption taxpayer identification number**

For purposes of subparagraph (C), in the case of a dependent who is adopted or placed for adoption, the term “valid identification number” shall include the adoption taxpayer identification number of such dependent.

**(E) Special rule for members of the Armed Forces**

Subparagraph (B) shall not apply in the case where at least 1 spouse was a member of the Armed Forces of the United States at any time during the taxable year and the valid identification number of at least 1 spouse is included on the return of tax for the taxable year.

**(F) Coordination with certain advance payments**

In the case of any payment determined pursuant to subsection (g)(6), a valid identification number shall be treated for purposes of this paragraph as included on the taxpayer’s return of tax if such valid identification number is available to the Secretary as described in such subsection.

**(G) Mathematical or clerical error authority**

Any omission of a correct valid identification number required under this paragraph shall be treated as a mathematical or clerical error for purposes of applying section 6213(g)(2) to such omission.

**(3) Credit treated as refundable**

The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1.

**(f) Coordination with advance refunds of credit**

**(1) Reduction of refundable credit**

The amount of the credit which would (but for this paragraph) be allowable under subsection (a) shall be reduced (but not below zero) by the aggregate refunds and credits made or allowed to the taxpayer (or, except as otherwise provided by the Secretary, any dependent of the taxpayer) under subsection (g). Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

**(2) Joint returns**

Except as otherwise provided by the Secretary, in the case of a refund or credit made or allowed under subsection (g) with respect to a joint return, half of such refund or credit shall be treated as having been made or allowed to each individual filing such return.

**(g) Advance refunds and credits**

**(1) In general**

Subject to paragraphs (5) and (6), each individual who was an eligible individual for such individual’s first taxable year beginning in 2019 shall be treated as having made a payment against the tax imposed by chapter 1 for

such taxable year in an amount equal to the advance refund amount for such taxable year.

**(2) Advance refund amount**

**(A) In general**

For purposes of paragraph (1), the advance refund amount is the amount that would have been allowed as a credit under this section for such taxable year if this section (other than subsection (f) and this subsection) had applied to such taxable year.

**(B) Treatment of deceased individuals**

For purposes of determining the advance refund amount with respect to such taxable year—

(i) any individual who was deceased before January 1, 2021, shall be treated for purposes of applying subsection (e)(2) in the same manner as if the valid identification number of such person was not included on the return of tax for such taxable year (except that subparagraph (E) thereof shall not apply),

(ii) notwithstanding clause (i), in the case of a joint return with respect to which only 1 spouse is deceased before January 1, 2021, such deceased spouse was a member of the Armed Forces of the United States at any time during the taxable year, and the valid identification number of such deceased spouse is included on the return of tax for the taxable year, the valid identification number of 1 (and only 1) spouse shall be treated as included on the return of tax for the taxable year for purposes of applying subsection (e)(2)(B) with respect to such joint return, and

(iii) no amount shall be determined under subsection (e)(2) with respect to any dependent of the taxpayer if the taxpayer (both spouses in the case of a joint return) was deceased before January 1, 2021.

**(3) Timing and manner of payments**

The Secretary shall, subject to the provisions of this title and consistent with rules similar to the rules of subparagraphs (B) and (C) of section 6428A(f)(3), refund or credit any overpayment attributable to this subsection as rapidly as possible, consistent with a rapid effort to make payments attributable to such overpayments electronically if appropriate. No refund or credit shall be made or allowed under this subsection after December 31, 2021.

**(4) No interest**

No interest shall be allowed on any overpayment attributable to this subsection.

**(5) Application to individuals who have filed a return of tax for 2020**

**(A) Application to 2020 returns filed at time of initial determination**

If, at the time of any determination made pursuant to paragraph (3), the individual referred to in paragraph (1) has filed a return of tax for the individual’s first taxable year beginning in 2020, paragraph (1) shall be applied with respect to such individual by substituting “2020” for “2019”.

**(B) Additional payment****(i) In general**

In the case of any individual who files, before the additional payment determination date, a return of tax for such individual's first taxable year beginning in 2020, the Secretary shall make a payment (in addition to any payment made under paragraph (1)) to such individual equal to the excess (if any) of—

(I) the amount which would be determined under paragraph (1) (after the application of subparagraph (A)) by applying paragraph (1) as of the additional payment determination date, over

(II) the amount of any payment made with respect to such individual under paragraph (1).

**(ii) Additional payment determination date**

The term “additional payment determination date” means the earlier of—

(I) the date which is 90 days after the 2020 calendar year filing deadline, or

(II) September 1, 2021.

**(iii) 2020 calendar year filing deadline**

The term “2020 calendar year filing deadline” means the date specified in section 6072(a) with respect to returns for calendar year 2020. Such date shall be determined after taking into account any period disregarded under section 7508A if such disregard applies to substantially all returns for calendar year 2020 to which section 6072(a) applies.

**(6) Application to certain individuals who have not filed a return of tax for 2019 or 2020 at time of determination**

In the case of any individual who, at the time of any determination made pursuant to paragraph (3), has filed a tax return for neither the year described in paragraph (1) nor for the year described in paragraph (5)(A), the Secretary shall, consistent with rules similar to the rules of section 6428A(f)(5)(H)(i), apply paragraph (1) on the basis of information available to the Secretary and shall, on the basis of such information, determine the advance refund amount with respect to such individual without regard to subsection (d) unless the Secretary has reason to know that such amount would otherwise be reduced by reason of such subsection.

**(7) Special rule related to time of filing return**

Solely for purposes of this subsection, a return of tax shall not be treated as filed until such return has been processed by the Internal Revenue Service.

**(8) Restriction on use of certain previously issued prepaid debit cards**

Payments made by the Secretary to individuals under this section shall not be in the form of an increase in the balance of any previously issued prepaid debit card if, as of the time of the issuance of such card, such card was issued solely for purposes of making payments under section 6428 or 6428A.

**(h) Regulations**

The Secretary shall prescribe such regulations or other guidance as may be necessary or appro-

priate to carry out the purposes of this section, including—

(1) regulations or other guidance providing taxpayers the opportunity to provide the Secretary information sufficient to allow the Secretary to make payments to such taxpayers under subsection (g) (including the determination of the amount of such payment) if such information is not otherwise available to the Secretary, and

(2) regulations or other guidance to ensure to the maximum extent administratively practicable that, in determining the amount of any credit under subsection (a) and any credit or refund under subsection (g), an individual is not taken into account more than once, including by different taxpayers and including by reason of a change in joint return status or dependent status between the taxable year for which an advance refund amount is determined and the taxable year for which a credit under subsection (a) is determined.

**(i) Outreach**

The Secretary shall carry out a robust and comprehensive outreach program to ensure that all taxpayers described in subsection (h)(1) learn of their eligibility for the advance refunds and credits under subsection (g); are advised of the opportunity to receive such advance refunds and credits as provided under subsection (h)(1); and are provided assistance in applying for such advance refunds and credits.

(Added Pub. L. 117-2, title IX, §9601(a), Mar. 11, 2021, 135 Stat. 138.)

**Statutory Notes and Related Subsidiaries****TREATMENT OF CERTAIN POSSESSIONS**

Pub. L. 117-2, title IX, §9601(b), Mar. 11, 2021, 135 Stat. 142, provided that:

“(1) PAYMENTS TO POSSESSIONS WITH MIRROR CODE TAX SYSTEMS.—The Secretary of the Treasury shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the amendments made by this section. Such amounts shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

“(2) PAYMENTS TO OTHER POSSESSIONS.—The Secretary of the Treasury shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the amendments made by this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary of the Treasury, under which such possession will promptly distribute such payments to its residents.

“(3) INCLUSION OF ADMINISTRATIVE EXPENSES.—The Secretary of the Treasury shall pay to each possession of the United States to which the Secretary makes a payment under paragraph (1) or (2) an amount equal to the lesser of—

“(A) the increase (if any) of the administrative expenses of such possession—

“(i) in the case of a possession described in paragraph (1), by reason of the amendments made by this section, and

“(ii) in the case of a possession described in paragraph (2), by reason of carrying out the plan described in such paragraph, or

“(B) \$500,000 (\$10,000,000 in the case of Puerto Rico). The amount described in subparagraph (A) shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

“(4) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—No credit shall be allowed against United States income taxes under section 6428B of the Internal Revenue Code of 1986 (as added by this section), nor shall any credit or refund be made or allowed under subsection (g) of such section, to any person—

“(A) to whom a credit is allowed against taxes imposed by the possession by reason of the amendments made by this section, or

“(B) who is eligible for a payment under a plan described in paragraph (2).

“(5) MIRROR CODE TAX SYSTEM.—For purposes of this subsection, the term ‘mirror code tax system’ means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

“(6) TREATMENT OF PAYMENTS.—For purposes of section 1324 of title 31, United States Code, the payments under this subsection shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.”

#### EXCEPTION FROM REDUCTION OR OFFSET

Pub. L. 117-2, title IX, §9601(c)(2), Mar. 11, 2021, 135 Stat. 143, provided that: “Any refund payable by reason of section 6428B(g) of the Internal Revenue Code of 1986 (as added by this section), or any such refund payable by reason of subsection (b) of this section [set out above], shall not be—

“(A) subject to reduction or offset pursuant to subsection (c), (d), (e), or (f) of section 6402 of the Internal Revenue Code of 1986 or any similar authority permitting offset, or

“(B) reduced or offset by other assessed Federal taxes that would otherwise be subject to levy or collection.”

### **[§ 6429. Repealed. Pub. L. 113-295, div. A, title II, § 221(a)(113), Dec. 19, 2014, 128 Stat. 4054]**

Section, added Pub. L. 108-27, title I, §101(b)(1), May 28, 2003, 117 Stat. 753, related to advance payment of portion of increased child credit for 2003.

A prior section 6429, added Pub. L. 96-499, title XI, §1131(a)(1), Dec. 5, 1980, 94 Stat. 2691; amended Pub. L. 97-34, title VI, §601(a)(1)-(5), Aug. 13, 1981, 95 Stat. 335, 336; Pub. L. 97-448, title I, §106(a)(1), (3), Jan. 12, 1983, 96 Stat. 2387, 2388, related to credit and refund of chapter 45 windfall profit taxes on domestic crude oil paid by royalty owners, prior to repeal by Pub. L. 100-418, title I, §1941(b)(1), (c), Aug. 23, 1988, 102 Stat. 1323, 1324, applicable to crude oil removed from the premises on or after Aug. 23, 1988.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF REPEAL

Repeal effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as an Effective Date of 2014 Amendment note under section 1 of this title.

### **§ 6430. Treatment of tax imposed at Leaking Underground Storage Tank Trust Fund financing rate**

No refunds, credits, or payments shall be made under this subchapter for any tax imposed at the Leaking Underground Storage Tank Trust Fund financing rate, except in the case of fuels—

(1) which are exempt from tax under section 4081(a) by reason of section 4082(f)(2),

(2) which are exempt from tax under section 4041(d) by reason of the last sentence of paragraph (5) thereof, or

(3) with respect to which the rate increase under section 4081(a)(2)(B) is zero by reason of section 4082(e)(2).

(Added Pub. L. 109-58, title XIII, §1362(b)(3)(A), Aug. 8, 2005, 119 Stat. 1059; amended Pub. L. 110-172, §6(d)(2)(D), Dec. 29, 2007, 121 Stat. 2481.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section 6430, added Pub. L. 97-448, title I, §106(a)(4)(A), Jan. 12, 1983, 96 Stat. 2388, related to credit or refund of windfall profit taxes to certain trust beneficiaries, prior to repeal by Pub. L. 100-418, title I, §1941(b)(1), (c), Aug. 23, 1988, 102 Stat. 1323, 1324, applicable to crude oil removed from the premises on or after Aug. 23, 1988.

##### AMENDMENTS

2007—Pub. L. 110-172 reenacted section catchline without change and amended text generally. Prior to amendment, text read as follows: “No refunds, credits, or payments shall be made under this subchapter for any tax imposed at the Leaking Underground Storage Tank Trust Fund financing rate, except in the case of fuels destined for export.”

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-172 effective as if included in the provisions of the Energy Policy Act of 2005, Pub. L. 109-58, to which such amendment relates, see section 6(e) of Pub. L. 110-172, set out as a note under section 30C of this title.

##### EFFECTIVE DATE

Section effective Oct. 1, 2005, and applicable to fuel entered, removed, or sold after Sept. 30, 2005, see section 1362(d) of Pub. L. 109-58, set out as an Effective Date of 2005 Amendment note under section 4041 of this title.

##### REFUND AUTHORIZED FOR CERTAIN TAXES

Pub. L. 110-172, §6(d)(1)(C), Dec. 29, 2007, 121 Stat. 2480, provided that: “Notwithstanding section 6430 of the Internal Revenue Code of 1986, a refund, credit, or payment may be made under subchapter B of chapter 65 of such Code for taxes imposed with respect to any liquid after September 30, 2005, and before the date of the enactment of this Act [Dec. 29, 2007] under section 4041(d)(1) or 4042 of such Code at the Leaking Underground Storage Tank Trust Fund financing rate to the extent that tax was imposed with respect to such liquid under section 4081 at the Leaking Underground Storage Tank Trust Fund financing rate.”

### **[§ 6431. Repealed. Pub. L. 115-97, title I, § 13404(b), Dec. 22, 2017, 131 Stat. 2138]**

Section, added Pub. L. 111-5, div. B, title I, §1531(b), Feb. 17, 2009, 123 Stat. 359; amended Pub. L. 111-147, title III, §301(a), Mar. 18, 2010, 124 Stat. 77; Pub. L. 111-312, title VII, §758(b), Dec. 17, 2010, 124 Stat. 3323; Pub. L. 113-295, div. A, title II, §202(d), Dec. 19, 2014, 128 Stat. 4024, related to credit for qualified bonds allowed to issuer.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF REPEAL

Repeal by Pub. L. 115-97 applicable to bonds issued after Dec. 31, 2017, see section 13404(d) of Pub. L. 115-97, set out as a note under former section 54 of this title.