

# Policy F.Y.I.

From the Policy Unit

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FYI-454

Please contact the Policy Unit if you have questions regarding this announcement at [DCSSPOLICYQUESTIONS@azdes.gov](mailto:DCSSPOLICYQUESTIONS@azdes.gov).



## **SUBJECT:** Policy FYI-454| IRS Tax Offset of 2021 Recovery Rebate Credit Payments

The Internal Revenue Service (IRS) has announced that special payments will be going out in late January to approximately one million taxpayers who were eligible for, but did not claim, the 2021 Recovery Rebate Credit on their 2021 income tax returns. Individuals who did not receive one or more Economic Impact Payments (EIP), also known as stimulus payments, were eligible for this tax credit.

Eligible individuals will receive a letter notifying them of the payment. Payments will be automatically direct-deposited or sent by paper check. The IRS has confirmed that payments made to individuals for the 2021 unclaimed Recovery Rebate Credit are subject to IRS tax offset for child support arrears as part of a tax refund payment.

For questions regarding whether this payment will be eligible for tax refund offset, refer to the [IRS Recovery Rebate Credit Frequently Asked Questions Page, Topic F: Receiving the Credit on a 2021 Tax Return](#). We will share updates on this topic as we receive them.

**We urge DCSS team members to view this information directly on The PORT and not create a separate personal file. Please do not reply directly to this message as we will not be able to respond. This email address is only used for outgoing mail.**