

117TH CONGRESS  
2D SESSION

# H. R. 7700

To amend the Internal Revenue Code of 1986 to provide for additional recovery rebates to taxpayers.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 10, 2022

Mrs. CHERFILUS-McCORMICK introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide for additional recovery rebates to taxpayers.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “People’s Prosperity  
5       Act”.

6       **SEC. 2. 2022 RECOVERY REBATES TO INDIVIDUALS.**

7       (a) IN GENERAL.—Subchapter B of chapter 65 of the  
8       Internal Revenue Code of 1986 is amended by inserting  
9       after section 6428B the following new section:

1 **“SEC. 6428C. 2022 RECOVERY REBATES TO INDIVIDUALS.**

2 “(a) IN GENERAL.—In the case of an eligible indi-  
3 vidual, there shall be allowed as a credit against the tax  
4 imposed by subtitle A for the first taxable year beginning  
5 in 2022 an amount equal to the 2022 rebate amount de-  
6 termined for such taxable year.

7 “(b) 2022 REBATE AMOUNT.—For purposes of this  
8 section, the term ‘2022 rebate amount’ means, with re-  
9 spect to any taxpayer for any taxable year, \$1,000 (\$2,000  
10 in the case of a joint return or surviving spouse).

11 “(c) ELIGIBLE INDIVIDUAL.—For purposes of this  
12 section, the term ‘eligible individual’ means any individual  
13 other than—

14 “(1) any nonresident alien individual,

15 “(2) any individual with respect to whom a de-  
16 duction under section 151 is allowable to another  
17 taxpayer for a taxable year beginning in the cal-  
18 endar year in which the individual’s taxable year be-  
19 gins, and

20 “(3) an estate or trust.

21 “(d) LIMITATION BASED ON ADJUSTED GROSS IN-  
22 COME.—

23 “(1) IN GENERAL.—The amount of the credit  
24 allowed by subsection (a) (determined without re-  
25 gard to this subsection and subsection (f)) shall be  
26 reduced (but not below zero) by the amount which

1 bears the same ratio to such credit (as so deter-  
 2 mined) as—

3 “(A) the excess of—

4 “(i) the taxpayer’s modified adjusted  
 5 gross income for such taxable year, over

6 “(ii) \$75,000, bears to

7 “(B) \$5,000.

8 “(2) SPECIAL RULES.—

9 “(A) JOINT RETURN OR SURVIVING  
 10 SPOUSE.—In the case of a joint return or a sur-  
 11 viving spouse (as defined in section 2(a)), para-  
 12 graph (1) shall be applied by substituting  
 13 ‘\$150,000’ for ‘\$75,000’ and ‘\$10,000’ for  
 14 ‘\$5,000’.

15 “(B) HEAD OF HOUSEHOLD.—In the case  
 16 of a head of household (as defined in section  
 17 2(b)), paragraph (1) shall be applied by sub-  
 18 stituting ‘\$112,500’ for ‘\$75,000’ and ‘\$7,500’  
 19 for ‘\$5,000’.

20 “(e) DEFINITIONS AND SPECIAL RULES.—

21 “(1) IDENTIFICATION NUMBER REQUIRE-  
 22 MENT.—

23 “(A) IN GENERAL.—In the case of a re-  
 24 turn other than a joint return, the \$1,000  
 25 amount in subsection (b) shall be treated as

1           being zero unless the taxpayer includes the  
2           valid identification number of the taxpayer on  
3           the return of tax for the taxable year.

4           “(B) JOINT RETURNS.—In the case of a  
5           joint return, the \$2,000 amount in subsection  
6           (b) shall be treated as being—

7                   “(i) \$1,000 if the valid identification  
8                   number of only 1 spouse is included on the  
9                   return of tax for the taxable year, and

10                   “(ii) zero if the valid identification  
11                   number of neither spouse is so included.

12           “(C) VALID IDENTIFICATION NUMBER.—

13                   “(i) IN GENERAL.—For purposes of  
14                   this paragraph, the term ‘valid identifica-  
15                   tion number’ means a social security num-  
16                   ber issued to an individual by the Social  
17                   Security Administration on or before the  
18                   due date for filing the return for the tax-  
19                   able year.

20                   “(ii) ADOPTION TAXPAYER IDENTI-  
21                   FICATION NUMBER.—For purposes of sub-  
22                   paragraph (C), in the case of a dependent  
23                   who is adopted or placed for adoption, the  
24                   term ‘valid identification number’ shall in-

1           clude the adoption taxpayer identification  
2           number of such dependent.

3           “(D) SPECIAL RULE FOR MEMBERS OF  
4           THE ARMED FORCES.—Subparagraph (B) shall  
5           not apply in the case where at least 1 spouse  
6           was a member of the Armed Forces of the  
7           United States at any time during the taxable  
8           year and the valid identification number of at  
9           least 1 spouse is included on the return of tax  
10          for the taxable year.

11          “(E) COORDINATION WITH CERTAIN AD-  
12          VANCE PAYMENTS.—In the case of any payment  
13          made pursuant to subsection (g)(6), a valid  
14          identification number shall be treated for pur-  
15          poses of this paragraph as included on the tax-  
16          payer’s return of tax if such valid identification  
17          number is provided pursuant to such sub-  
18          section.

19          “(F) MATHEMATICAL OR CLERICAL ERROR  
20          AUTHORITY.—Any omission of a correct valid  
21          identification number required under this para-  
22          graph shall be treated as a mathematical or  
23          clerical error for purposes of applying section  
24          6213(g)(2) to such omission.

1           “(2) CREDIT TREATED AS REFUNDABLE.—The  
2           credit allowed by subsection (a) shall be treated as  
3           allowed by subpart C of part IV of subchapter A of  
4           chapter 1.

5           “(f) COORDINATION WITH ADVANCE REFUNDS OF  
6 CREDIT.—

7           “(1) REDUCTION OF REFUNDABLE CREDIT.—  
8           The amount of the credit which would (but for this  
9           paragraph) be allowable under subsection (a) shall  
10          be reduced (but not below zero) by the aggregate re-  
11          funds and credits made or allowed to the taxpayer  
12          (or any dependent of the taxpayer) under subsection  
13          (g). Any failure to so reduce the credit shall be  
14          treated as arising out of a mathematical or clerical  
15          error and assessed according to section 6213(b)(1).

16          “(2) JOINT RETURNS.—Except as otherwise  
17          provided by the Secretary, in the case of a refund  
18          or credit made or allowed under subsection (g) with  
19          respect to a joint return, half of such refund or cred-  
20          it shall be treated as having been made or allowed  
21          to each individual filing such return.

22          “(g) ADVANCE REFUNDS AND CREDITS.—

23          “(1) IN GENERAL.—Subject to paragraphs (5)  
24          and (6), each individual who was an eligible indi-  
25          vidual for such individual’s first taxable year begin-

1       ning in 2020 shall be treated as having made a pay-  
2       ment against the tax imposed by chapter 1 for such  
3       taxable year in an amount equal to the advance re-  
4       fund amount for such taxable year.

5               “(2) ADVANCE REFUND AMOUNT.—

6                       “(A) IN GENERAL.—For purposes of para-  
7                       graph (1), the advance refund amount is the  
8                       amount that would have been allowed as a cred-  
9                       it under this section for such taxable year if  
10                      this section (other than subsection (f) and this  
11                      subsection) had applied to such taxable year.

12                     “(B) TREATMENT OF DECEASED INDIVID-  
13                     UALS.—For purposes of determining the ad-  
14                     vance refund amount with respect to such tax-  
15                     able year, any individual who was deceased be-  
16                     fore January 1, 2022, shall be treated for pur-  
17                     poses of applying subsection (e)(3) in the same  
18                     manner as if the valid identification number of  
19                     such person was not included on the return of  
20                     tax for such taxable year and no amount shall  
21                     be determined under subsection (e)(3) with re-  
22                     spect to any dependent of the taxpayer if the  
23                     taxpayer (both spouses in the case of a joint re-  
24                     turn) was deceased before January 1, 2022.

25               “(3) TIMING AND MANNER OF PAYMENTS.—

1           “(A) TIMING.—The Secretary shall, sub-  
2           ject to the provisions of this title and consistent  
3           with rules similar to the rules of subparagraphs  
4           (B) and (C) of section 6428A(f)(3), refund or  
5           credit any overpayment attributable to this sub-  
6           section as rapidly as possible, consistent with a  
7           rapid effort to make payments attributable to  
8           such overpayments electronically if appropriate.  
9           No refund or credit shall be made or allowed  
10          under this subsection after December 31, 2022.

11          “(4) NO INTEREST.—No interest shall be al-  
12          lowed on any overpayment attributable to this sub-  
13          section.

14          “(5) APPLICATION TO INDIVIDUALS WHO HAVE  
15          FILED A RETURN OF TAX FOR 2021.—

16                 “(A) APPLICATION TO 2021 RETURNS  
17                 FILED AT TIME OF INITIAL DETERMINATION.—

18                 If, at the time of any determination made pur-  
19                 suant to paragraph (3), the individual referred  
20                 to in paragraph (1) has filed a return of tax for  
21                 the individual’s first taxable year beginning in  
22                 2021, paragraph (1) shall be applied with re-  
23                 spect to such individual by substituting ‘2021’  
24                 for ‘2020’.

25                 “(B) ADDITIONAL PAYMENT.—



1 “(i) IN GENERAL.—In the case of any  
2 individual who files, before the additional  
3 payment determination date, a return of  
4 tax for such individual’s first taxable year  
5 beginning in 2021, the Secretary shall  
6 make a payment (in addition to any pay-  
7 ment made under paragraph (1)) to such  
8 individual equal to the excess (if any) of—

9 “(I) the amount which would be  
10 determined under paragraph (1)  
11 (after the application of subparagraph  
12 (A)) by applying paragraph (1) as of  
13 the additional payment determination  
14 date, over

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

18 “(ii) ADDITIONAL PAYMENT DETER-  
19 MINATION DATE.—The term ‘additional  
20 payment determination date’ means the  
21 earlier of—

22 “(I) the date which is 90 days  
23 after the 2021 calendar year filing  
24 deadline, or

25 “(II) September 1, 2022.

1                   “(iii) 2021 CALENDAR YEAR FILING  
2                   DEADLINE.—The term ‘2020 calendar year  
3                   filing deadline’ means the date specified in  
4                   section 6072(a) with respect to returns for  
5                   calendar year 2021. Such date shall be de-  
6                   termined after taking into account any pe-  
7                   riod disregarded under section 7508A if  
8                   such disregard applies to substantially all  
9                   returns for calendar year 2021 to which  
10                  section 6072(a) applies.

11               “(6) APPLICATION TO CERTAIN INDIVIDUALS  
12               WHO HAVE NOT FILED A RETURN OF TAX FOR 2020  
13               OR 2021 AT TIME OF DETERMINATION.—In the case  
14               of any individual who, at the time of any determina-  
15               tion made pursuant to paragraph (3), has filed a tax  
16               return for neither the year described in paragraph  
17               (1) nor for the year described in paragraph (5)(A),  
18               the Secretary shall, consistent with rules similar to  
19               the rules of section 6428A(f)(5)(H)(i), apply para-  
20               graph (1) on the basis of information available to  
21               the Secretary and shall, on the basis of such infor-  
22               mation, determine the advance refund amount with  
23               respect to such individual without regard to sub-  
24               section (d) unless the Secretary has reason to know

1       that such amount would otherwise be reduced by  
2       reason of such subsection.

3               “(7) SPECIAL RULE RELATED TO TIME OF FIL-  
4       ING RETURN.—Solely for purposes of this sub-  
5       section, a return of tax shall not be treated as filed  
6       until such return has been processed by the Internal  
7       Revenue Service.

8               “(h) REGULATIONS.—The Secretary shall prescribe  
9       such regulations or other guidance as may be necessary  
10      or appropriate to carry out the purposes of this section,  
11      including—

12              “(1) regulations or other guidance providing  
13      taxpayers the opportunity to provide the Secretary  
14      information sufficient to allow the Secretary to make  
15      payments to such taxpayers under subsection (g)  
16      (including the determination of the amount of such  
17      payment) if such information is not otherwise avail-  
18      able to the Secretary, and

19              “(2) regulations or other guidance to ensure to  
20      the maximum extent administratively practicable  
21      that, in determining the amount of any credit under  
22      subsection (a) and any credit or refund under sub-  
23      section (g), an individual is not taken into account  
24      more than once, including by different taxpayers and  
25      including by reason of a change in joint return sta-

1       tus or dependent status between the taxable year for  
2       which an advance refund amount is determined and  
3       the taxable year for which a credit under subsection  
4       (a) is determined.

5       “(i) OUTREACH.—The Secretary shall carry out a ro-  
6       bust and comprehensive outreach program to ensure that  
7       all taxpayers described in subsection (h)(1) learn of their  
8       eligibility for the advance refunds and credits under sub-  
9       section (g), are advised of the opportunity to receive such  
10      advance refunds and credits as provided under subsection  
11      (h)(1), and are provided assistance in applying for such  
12      advance refunds and credits.”.

13      (b) TREATMENT OF CERTAIN POSSESSIONS.—

14           (1) PAYMENTS TO POSSESSIONS WITH MIRROR  
15      CODE TAX SYSTEMS.—The Secretary of the Treas-  
16      ury shall pay to each possession of the United States  
17      which has a mirror code tax system amounts equal  
18      to the loss (if any) to that possession by reason of  
19      the amendments made by this section. Such  
20      amounts shall be determined by the Secretary of the  
21      Treasury based on information provided by the gov-  
22      ernment of the respective possession.

23           (2) PAYMENTS TO OTHER POSSESSIONS.—The  
24      Secretary of the Treasury shall pay to each posses-  
25      sion of the United States which does not have a mir-

1       ror code tax system amounts estimated by the Sec-  
 2       retary of the Treasury as being equal to the aggre-  
 3       gate benefits (if any) that would have been provided  
 4       to residents of such possession by reason of the  
 5       amendments made by this section if a mirror code  
 6       tax system had been in effect in such possession.  
 7       The preceding sentence shall not apply unless the re-  
 8       spective possession has a plan, which has been ap-  
 9       proved by the Secretary of the Treasury, under  
 10      which such possession will promptly distribute such  
 11      payments to its residents.

12           (3) COORDINATION WITH CREDIT ALLOWED  
 13      AGAINST UNITED STATES INCOME TAXES.—No cred-  
 14      it shall be allowed against United States income  
 15      taxes under section 6428C of the Internal Revenue  
 16      Code of 1986 (as added by this section), nor shall  
 17      any credit or refund be made or allowed under sub-  
 18      section (g) of such section, to any person—

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

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

24           (4) MIRROR CODE TAX SYSTEM.—For purposes  
 25      of this subsection, the term “mirror code tax sys-

tem” 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.

(5) 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.

(c) ADMINISTRATIVE PROVISIONS.—

(1) DEFINITION OF DEFICIENCY.—Section 6211(b)(4)(A) of the Internal Revenue Code of 1986 is amended by striking “6428, 6428A, and 6428B” and inserting “6428, 6428A, 6428B, and 6428C”.

(2) MATHEMATICAL OR CLERICAL ERROR AUTHORITY.—Section 6213(g)(2) of such Code is amended—

(A) by striking “or section 6428A or 6428B (relating to additional recovery rebates to individuals)” and inserting “or section 6428A, 6428B, or 6428C”, and

1 (B) by striking “6428, 6428A, or 6428B”  
2 and inserting “6428, 6428A, 6428B, or  
3 6428C” in subparagraph (L).

4 (3) EXCEPTION FROM REDUCTION OR OFF-  
5 SET.—Any credit or refund allowed or made to any  
6 individual by reason of section 6428C of the Internal  
7 Revenue Code of 1986 (as added by this section) or  
8 by reason of subsection (b) of this section shall not  
9 be—

10 (A) subject to reduction or offset pursuant  
11 to section 3716 or 3720A of title 31, United  
12 States Code,

13 (B) subject to reduction or offset pursuant  
14 to subsection (c), (d), (e), or (f) of section 6402  
15 of the Internal Revenue Code of 1986, or

16 (C) reduced or offset by other assessed  
17 Federal taxes that would otherwise be subject  
18 to levy or collection.

19 (4) ASSIGNMENT OF BENEFITS.—

20 (A) IN GENERAL.—The right of any per-  
21 son to any applicable payment shall not be  
22 transferable or assignable, at law or in equity,  
23 and no applicable payment shall be subject to,  
24 execution, levy, attachment, garnishment, or

1 other legal process, or the operation of any  
2 bankruptcy or insolvency law.

3 (B) ENCODING OF PAYMENTS.—In the  
4 case of an applicable payment described in sub-  
5 paragraph (E)(iii)(I) that is paid electronically  
6 by direct deposit through the Automated Clear-  
7 ing House (ACH) network, the Secretary of the  
8 Treasury (or the Secretary’s delegate) shall—

9 (i) issue the payment using a unique  
10 identifier that is reasonably sufficient to  
11 allow a financial institution to identify the  
12 payment as an applicable payment, and

13 (ii) further encode the payment pursu-  
14 ant to the same specifications as required  
15 for a benefit payment defined in section  
16 212.3 of title 31, Code of Federal Regula-  
17 tions.

18 (C) GARNISHMENT.—

19 (i) ENCODED PAYMENTS.—In the case  
20 of a garnishment order that applies to an  
21 account that has received an applicable  
22 payment that is encoded as provided in  
23 subparagraph (B), a financial institution  
24 shall follow the requirements and proce-



dures set forth in part 212 of title 31,  
Code of Federal Regulations, except—

(I) notwithstanding section 212.4  
of title 31, Code of Federal Regula-  
tions (and except as provided in sub-  
clause (II)), a financial institution  
shall not fail to follow the procedures  
of sections 212.5 and 212.6 of such  
title with respect to a garnishment  
order merely because such order has  
attached, or includes, a notice of right  
to garnish federal benefits issued by a  
State child support enforcement agen-  
cy, and

(II) a financial institution shall  
not, with regard to any applicable  
payment, be required to provide the  
notice referenced in sections 212.6  
and 212.7 of title 31, Code of Federal  
Regulations.

(ii) OTHER PAYMENTS.—If a financial  
institution receives a garnishment order  
(other than an order that has been served  
by the United States), that has been re-  
ceived by a financial institution and that

1 applies to an account into which an appli-  
2 cable payment that has not been encoded  
3 as provided in subparagraph (B) has been  
4 deposited electronically or by an applicable  
5 payment that has been deposited by check  
6 on any date in the lookback period, the fi-  
7 nancial institution, upon the request of the  
8 account holder, shall treat the amount of  
9 the funds in the account at the time of the  
10 request, up to the amount of the applicable  
11 payment (in addition to any amounts oth-  
12 erwise protected under part 212 of title 31,  
13 Code of Federal Regulations), as exempt  
14 from a garnishment order without requir-  
15 ing the consent of the party serving the  
16 garnishment order or the judgment cred-  
17 itor.

18 (iii) LIABILITY.—A financial institu-  
19 tion that acts in good faith in reliance on  
20 clauses (i) or (ii) shall not be subject to li-  
21 ability or regulatory action under any Fed-  
22 eral or State law, regulation, court or other  
23 order, or regulatory interpretation for ac-  
24 tions concerning any applicable payments.

1 (D) PRESERVATION OF RECLAMATION  
2 RIGHTS.—This paragraph shall not alter the  
3 status of applicable payments as tax refunds or  
4 other nonbenefit payments for purpose of any  
5 reclamation rights of the Department of the  
6 Treasury or the Internal Revenue Service as  
7 per part 210 of title 31, Code of Federal Regu-  
8 lations.

9 (E) DEFINITIONS.—For purposes of this  
10 paragraph—

11 (i) ACCOUNT HOLDER.—The term  
12 “account holder” means a natural person  
13 whose name appears in a financial institu-  
14 tion’s records as the direct or beneficial  
15 owner of an account.

16 (ii) ACCOUNT REVIEW.—The term  
17 “account review” means the process of ex-  
18 amining deposits in an account to deter-  
19 mine if an applicable payment has been de-  
20 posited into the account during the  
21 lookback period. The financial institution  
22 shall perform the account review following  
23 the procedures outlined in section 212.5 of  
24 title 31, Code of Federal Regulations and  
25 in accordance with the requirements of sec-

tion 212.6 of title 31, Code of Federal Regulations.

(iii) APPLICABLE PAYMENT.—The term “applicable payment” means—

(I) any advance refund amount paid pursuant to section 6428C(g) of Internal Revenue Code of 1986 (as added by this section),

(II) any payment made by a possession of the United States with a mirror code tax system (as defined in subsection (b) of this section) pursuant to such subsection which corresponds to a payment described in subclause (I), and

(III) any payment made by a possession of the United States without a mirror code tax system (as so defined) pursuant to subsection (b) of this section.

(iv) GARNISHMENT.—The term “garnishment” means execution, levy, attachment, garnishment, or other legal process.

(v) GARNISHMENT ORDER.—The term “garnishment order” means a writ, order,

1 notice, summons, judgment, levy, or simi-  
2 lar written instruction issued by a court, a  
3 State or State agency, a municipality or  
4 municipal corporation, or a State child  
5 support enforcement agency, including a  
6 lien arising by operation of law for overdue  
7 child support or an order to freeze the as-  
8 sets in an account, to effect a garnishment  
9 against a debtor.

10 (vi) LOOKBACK PERIOD.—The term  
11 “lookback period” means the two month  
12 period that begins on the date preceding  
13 the date of account review and ends on the  
14 corresponding date of the month two  
15 months earlier, or on the last date of the  
16 month two months earlier if the cor-  
17 responding date does not exist.

18 (5) AGENCY INFORMATION SHARING AND AS-  
19 SISTANCE.—

20 (A) IN GENERAL.—The Commissioner of  
21 Social Security, the Railroad Retirement Board,  
22 and the Secretary of Veterans Affairs shall each  
23 provide the Secretary of the Treasury (or the  
24 Secretary’s delegate) such information and as-  
25 sistance as the Secretary of the Treasury (or

the Secretary's delegate) may require for purposes of—

(i) making payments under section 6428C(g) of the Internal Revenue Code of 1986 to individuals described in paragraph (6) thereof, or

(ii) providing administrative assistance to a possession of the United States (as defined in subsection (c)(3)(A)) 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.

(6) CONFORMING AMENDMENTS.—

1 (A) Paragraph (2) of section 1324(b) of  
2 title 31, United States Code, is amended by in-  
3 serting “6428C,” after “6428B,”.

4 (B) The table of sections for subchapter B  
5 of chapter 65 of the Internal Revenue Code of  
6 1986 is amended by inserting after the item re-  
7 lating to section 6428B the following new item:

“Sec. 6428C. 2022 recovery rebates to individuals.”.

8 (d) REPORTS TO CONGRESS.—Each week beginning  
9 after the date of the enactment of this Act and beginning  
10 before December 31, 2022, on Friday of such week, not  
11 later than 3 p.m. eastern time, the Secretary of the Treas-  
12 ury shall provide a written report to the Committee on  
13 Ways and Means of the House of Representatives and the  
14 Committee on Finance of the Senate. Such report shall  
15 include the following information with respect to payments  
16 made pursuant to section 6428C of the Internal Revenue  
17 Code of 1986:

18 (1) The number of scheduled payments sent to  
19 the Bureau of Fiscal Service for payment by direct  
20 deposit or paper check for the following week (stated  
21 separately for direct deposit and paper check).

22 (2) The total dollar amount of the scheduled  
23 payments described in paragraph (1).

24 (3) The number of direct deposit payments re-  
25 turned to the Department of the Treasury and the

1       total dollar value of such payments, for the week  
2       ending on the day prior to the day on which the re-  
3       port is provided.

4           (4) The total number of letters related to pay-  
5       ments under section 6428C of such Code mailed to  
6       taxpayers during the week ending on the day prior  
7       to the day on which the report is provided.

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