IMPORTANT NEWS: CARES Act Relief for Incarcerated People—OCTOBER 30 CUTOFF

We are volunteers writing to let you know that a federal court ruled (in *Scholl v. Mnuchin*) that **qualifying incarcerated people are now eligible to receive a federal stimulus check.** Congress passed the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") in March 2020, which provides emergency relief to eligible individuals through an Economic Impact Payment (EIP).

Although the IRS previously said that incarcerated people were not eligible, the law firm Lieff Cabraser and the Equal Justice Society filed a lawsuit, and on Sept. 24 a judge ruled that this was unlawful. The court ordered the IRS to stop denying payments to people solely because they are incarcerated, and to make payments to people who were previously denied one because of their incarcerated status within 30 days.

Prison officials can see details about the ruling here: www.lieffcabraser.com/cares-act-relief. The Judge ordered the IRS to work with prison officials to ensure that each class member receives a notice about this litigation and a claim form.

In order to receive a check (likely for $1,200), you must fill out an IRS Form 1040 with "EIP 2020" written at the top and mail it to the IRS, **postmarked by October 30**.

On Oct. 7, 2020, the Court extended the **cutoff for postmarked paper claims** to **Oct. 30, 2020** (previously Oct. 15). **The Court also ordered the IRS to alert prison officials to the new extensions and other policy rulings by Oct. 8, and send direct notice to incarcerated people about this now-expanded claims process by Oct. 15.** Please note the IRS may appeal this decision, which could delay payments.

We are **not** tax experts, but have compiled this guide to the best of our abilities. **In this letter you will find**:
- A "Frequently Asked Questions" section
- Filing Instructions, including where to send your completed form
- Two 1040 tax forms, one for you and one to copy/share; **please spread the news!**

Frequently Asked Questions About CARES Act Relief for Incarcerated People

1. What are the benefits available?
Eligible individuals can receive up to $1,200 per person, or $2,400 for married couples filing jointly, plus $500 per qualifying child. Fines and fees may be deducted, see question 14.
- Your children only qualify for the $500 payment if they were age 16 or younger on December 31, 2019, and if they lived with you for more than half of 2019.

2. Am I eligible?
You are eligible to file a claim if you satisfy all of the following requirements:
- You are a U.S. Citizen or Legal Permanent Resident
- You are not married to someone who doesn't have a social security number, or have a child who doesn't have one, UNLESS you or your spouse served in the Armed Forces in 2019
- You filed a tax return in 2018 or 2019* OR you were not required to file a tax return because your income in 2019 was too low (below $12,200 a year if single; below $24,400 if married and filing jointly)
- You were not claimed as a dependent on another person's tax return

(*If you filed a 2018 or 2019 tax return or receive Social Security Benefits or Railroad Retirement Board Benefits, you do not need to file a claim.)

3. What if I entered prison before ever holding a paid job or filing any tax documents on the outside – am I still eligible?
Yes, as long as you meet the other general eligibility requirements listed above in Question 2.

4. When is the filing due date?
To receive your check, your claim must be postmarked by **October 30, 2020** (as of October 7, 2020). This is an extension of the previous due date of October 15, 2020.

5. I want to authorize my loved one to file a claim – is that ok?
So far, the IRS has rejected requests to permit loved ones or lawyers from signing paper claim forms for incarcerated people, even with documented power of attorney. Some loved ones have filed an online claim for incarcerated people, and have received automated confirmations from the IRS website, but the IRS has not yet stated whether they will actually process these claims. The attorneys who filed this lawsuit will keep fighting the IRS on this.
For now, please assume that claims must be signed and mailed by you directly. If your loved one filed an online claim for you, please file yourself by mail again.

6. How do I file a claim?
The best way for you to do so is to take a 2019 Tax Form 1040, write "EIP 2020" at the top, and mail it to the IRS office for your state. We have included the IRS mailing addresses and two 1040 forms in this packet.

7. Can I file a claim if I had no earnings?
Yes. You are eligible even if you had zero income in 2019.

8. Can I make a claim if I do not have a bank account?
Yes. Just leave blanks in the "refund" section (lines 20-22) on the claim form, which ask for routing and account numbers. The IRS has indicated it will mail checks to people without bank accounts.

9. What do I do if I get a refund check but I am incarcerated?
It is unclear if facilities will cash the check for you. **Please check with your facility to understand its rules on how government tax refund checks will be distributed.**

10. What return address should I use? Can I send the check to a loved one outside?
This is up to you. You can use the facility address as your return address. If you do so, you **must** include your inmate number in the address line or the prison will most likely refuse the letter and send the check back to the IRS. However, we do not know how your facility will process the check.
You can also choose to have the check sent to a loved one. If you do so, you will likely have to sign and notarize a Limited Financial Power of Attorney giving your loved one the right to cash and deposit the check on your behalf. We will be working on getting you more information later on this important issue. If you are writing someone else's address in this line, we recommend writing "C/O [their name]" (indicating "in care of [their name]") at the beginning of the address line to make sure the post office delivers it.

11. What do I do if I applied for a stimulus check before September 24 and it was rejected, or what do I do if the check was intercepted or returned?
The court order directs the IRS to automatically re-process these claims by October 24, 2020.
If you do not receive your check or direct deposit shortly after the processing date of October 24, 2020, you can have a loved one check the IRS website to view the status of your claim: IRS.gov/getmypayment. **When in doubt, file another paper request.**

12. What information do I need to have before filling out a claim?
- Full name; Mailing address; Date of birth; Valid Social Security number (unless you have an Individual Taxpayer Identification Number (ITIN) and are married to a military member)
- If doing direct deposit: Bank account and routing number for an active account in your legal name

For each qualifying child:
Name; Social Security Number or Adoption Taxpayer Identification Number; Relationship of child to you/spouse

13. Will I hear from the IRS about the status of my claim?
If a loved one filed a claim electronically on your behalf through the online portal, the email address used to file should receive an email from the IRS advising you when the claim is "approved." The IRS has also set up a claim tracking system that attempts to provide information about the status of claims within 2 weeks of receiving a claim. You can ask someone to check the status of your payment at IRS.gov/getmypayment or call the IRS for help at 1-800-919-9835 (expect long wait times). Please be advised that the IRS has in the past given incorrect information telling callers that incarcerated people do not qualify; the Oct. 7 ruling now requires otherwise.

14. What if I filed a claim but have not received a deposit or a check from the IRS?
The IRS has advised that it is currently taking 4-6 weeks to process claims, from the time the claims "are approved" by the IRS. Longer delays may be possible.
However, once a payment goes out, the IRS has indicated that it will let people know by letter that the payment was made: "For security reasons, the IRS plans to mail a letter about the economic impact payment to the taxpayer's last known address within 15 days after the payment is paid. The letter will provide information on how the payment was made and how to report any failure to receive the payment. If a taxpayer is unsure they're receiving a legitimate letter, the IRS urges taxpayers to visit IRS.gov first to protect against scam artists."
People receiving checks inside correctional facilities may experience additional delays in receiving funds, or a reduction of funds depending on the rules of the facility.
Please note that the IRS has indicated it, too, will divert payments when there are outstanding debts, such as unpaid child support or outstanding court fees.

FILING INSTRUCTIONS

Who Can File
You can file a simplified paper tax return to get your payment only if all of these statements are true:
- You haven't filed a tax return for 2019
- You aren't required to file a tax return for 2019 – typically because your income is too low
- You have a Social Security number that lets you work in the United States
- You can't be claimed as someone else's dependent

When to File
You must file your claim by **October 30, 2020**.

How to File
Fill out the form in black or blue pen. If not using the included form, the first thing you need to do is download and print either Form 1040 (U.S. Individual Income Tax Return) or, if you are over age 65, Form 1040-SR (U.S. Tax Return for Seniors). [You are not required to use a 1040-SR if you are a senior. You can use a regular 1040.]
The attached 1040 forms have some steps pre-filled, but please read through all of them carefully and make any changes you need!

1. Write "EIP2020" on the top of your form. **[MOST IMPORTANT STEP; pre-filled]**
2. **Filing Status Section:** Put an "X" on your Filing Status (most likely **Single** or **Married filing separately**).
   - **Single** is the typical status if you aren't legally married, or are divorced/legally separated under state law.
   - If you are married: **Married filing separately** is if you are filling out separate forms. **Married filing jointly** is if you are filling out the form together.
   - **Head of household** is if you aren't married, and pay more than half the household expenses for a dependent (child, parent etc.).
3. **Enter your name, mailing address, and Social Security number.**
   - If you want the check mailed to your facility, use the mailing address of your facility. You may wish to check what address to list with a prison official. **Include your inmate number at the beginning of the address line** or the facility will not deliver the correspondence.
     Example: #A12345 Salinas Valley State Prison, P.O. Box 1050
     Soledad, CA 93960-1050
   - If you want the check mailed to a loved one, we recommend writing "C/O [their name]" at the beginning of the address line. Example: C/O John Doe 1234 Main Street
   - If you are married and your spouse is filing a joint return for you, they have to enter both of your Social Security numbers. If you or your spouse was an active member of the U.S. Armed Forces any time in 2019, you need to enter one spouse's Social Security number. For the other spouse, you can enter either their Social Security number or their individual taxpayer identification number (ITIN).
4. Standard Deduction Section: Check any of the boxes that apply to you (and your spouse, if filing jointly).
Remember: if someone else can claim you as a dependent, you don't qualify for an Economic Impact Payment.
5. Dependents section: Enter the information for your children who qualify for the Economic Impact Payment.
Your children only qualify for a payment if they were 16 years old or younger on December 31, 2019, and if they lived with you for more than half of 2019. The information you'll need is:
   - Your child's full name; their Social Security number or Adoption Taxpayer Identification Number; their relationship to you
   - In column 4, you will: check the "child tax credit" box if your child has a Social Security number; check the "credit for other dependents" box if your child has an Adoption Taxpayer Identification number

Income and Tax sections (Lines 1-11):
6. Enter $1 on lines 2b, 7b, and 8b. (pre-filled)
7. Enter $0.00 on line 11b. (pre-filled)
8. Leave every other line in this section blank. **Do not fill in any other lines.**
9. **Refund Section:** If you have an active bank account in your legal name, enter your bank account information in Section 21b, 21c, and 21d. The money will go directly into your account. If you do not, leave Section 21 blank. A check will be mailed in 4-6 weeks (more if delayed) to the address listed. If you are mailing to your facility, ask prison officials how they will handle it.
10. Leave the rest of this section blank. **Do not fill in any other lines.**
11. **Sign Here Section**: Sign your name. Write the "Date" when you signed. Write "unemployed" for "Your occupation" (pre-filled).
   - By signing, you are saying that everything on the form is true, and you will face a penalty if you have lied.
   - If you are married and filing jointly, your spouse needs to sign, too.
12. If you have an identity protection personal identification number (also called an IP PIN), enter it. If you don't have an IP PIN, you can leave that space blank.
13. In addition, a simplified return filer may enter the identifying information of any third-party designee, if applicable, at the bottom of page 2.

Mail your form to:

Department of the Treasury
Internal Revenue Service
[Fill last line based on table below]

If your prison is in this state...	Use this as the last line for the address:
AL, AR, DE, GA, IN, IA, KY, ME, MA, MO, NH, NJ, NY, NC, OK, SC, TN, VT, VA	Kansas City, MO 64999-0002
AZ, CO, CT, DC, ID, KS, MD, MT, NE, NV, NM, OR, ND, PA, RI, SD, UT, WV, WY	Ogden, UT 84201-0002
FL, LA, MI, TX	Austin, TX 73301-0002
AK, CA, HI, IL, MI, MN, OH, WA, WI	Fresno, CA 93888-0002

EIP 2020

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2019** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	**Your social security number**
If joint return, spouse's first name and middle initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		
Foreign country name	Foreign province/state/county	Foreign postal code

If more than four dependents, see instructions and ✓ here ▶ ☐

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	**(2)** Social security number	**(3)** Relationship to you	**(4)** ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Standard Deduction for—
- Single or Married filing separately, $12,200
- Married filing jointly or Qualifying widow(er), $24,400
- Head of household, $18,350
- If you checked any box under *Standard Deduction,* see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	
2a	Tax-exempt interest	2a		b Taxable interest. Attach Sch. B if required	2b	$1
3a	Qualified dividends	3a		b Ordinary dividends. Attach Sch. B if required	3b	
4a	IRA distributions	4a		b Taxable amount	4b	
c	Pensions and annuities	4c		d Taxable amount	4d	
5a	Social security benefits	5a		b Taxable amount	5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				6	
7a	Other income from Schedule 1, line 9				7a	
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶				7b	$1
8a	Adjustments to income from Schedule 1, line 22				8a	
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶				8b	$1
9	**Standard deduction or itemized deductions** (from Schedule A)			9		
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A			10		
11a	Add lines 9 and 10				11a	
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-				11b	$0.00

12a	**Tax** (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	12a		
b	Add Schedule 2, line 3, and line 12a and enter the total ▶		12b	
13a	Child tax credit or credit for other dependents	13a		
b	Add Schedule 3, line 7, and line 13a and enter the total ▶		13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-		14	
15	Other taxes, including self-employment tax, from Schedule 2, line 10		15	
16	Add lines 14 and 15. This is your **total tax** ▶		16	
17	Federal income tax withheld from Forms W-2 and 1099		17	
18	Other payments and refundable credits:			
a	Earned income credit (EIC)	18a		
b	Additional child tax credit. Attach Schedule 8812	18b		
c	American opportunity credit from Form 8863, line 8	18c		
d	Schedule 3, line 14	18d		
e	Add lines 18a through 18d. These are your **total other payments and refundable credits** ▶		18e	
19	Add lines 17 and 18e. These are your **total payments** ▶		19	

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Refund

Direct deposit? See instructions.

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**		20	
21a	Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		21a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number			
22	Amount of line 20 you want **applied to your 2020 estimated tax** ▶	22		

Amount You Owe

23	**Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions ▶		23	
24	Estimated tax penalty (see instructions) ▶	24		

Third Party Designee

(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Unemployed	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ 3rd Party Designee ☐ Self-employed
Firm's name ▶		Phone no.		
Firm's address ▶			Firm's EIN ▶	

EIP 2020

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2019** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	**Your social security number**
If joint return, spouse's first name and middle initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		
Foreign country name	Foreign province/state/county / Foreign postal code	If more than four dependents, see instructions and ✓ here ▶ ☐

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	**(2)** Social security number	**(3)** Relationship to you	**(4)** ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	
2a	Tax-exempt interest	2a	b Taxable interest. Attach Sch. B if required	2b	$1
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5a	Social security benefits	5a	b Taxable amount	5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			6	
7a	Other income from Schedule 1, line 9			7a	
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶			7b	$1
8a	Adjustments to income from Schedule 1, line 22			8a	
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶			8b	$1
9	**Standard deduction or itemized deductions** (from Schedule A)	9			
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10			
11a	Add lines 9 and 10			11a	
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-			11b	$0.00

Standard Deduction for—
- Single or Married filing separately, $12,200
- Married filing jointly or Qualifying widow(er), $24,400
- Head of household, $18,350
- If you checked any box under *Standard Deduction,* see instructions.

12a	**Tax** (see inst.) Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	12a		
b	Add Schedule 2, line 3, and line 12a and enter the total ▶		12b	
13a	Child tax credit or credit for other dependents	13a		
b	Add Schedule 3, line 7, and line 13a and enter the total ▶		13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-		14	
15	Other taxes, including self-employment tax, from Schedule 2, line 10		15	
16	Add lines 14 and 15. This is your **total tax** ▶		16	
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a	Earned income credit (EIC)	18a		
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c	American opportunity credit from Form 8863, line 8	18c		
d	Schedule 3, line 14	18d		
e	Add lines 18a through 18d. These are your **total other payments and refundable credits** ▶		18e	
19	Add lines 17 and 18e. These are your **total payments** ▶		19	

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Refund

Direct deposit? See instructions.

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**		20	
21a	Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		21a	
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings			
▶ d	Account number			
22	Amount of line 20 you want **applied to your 2020 estimated tax** ▶	22		

Amount You Owe

23	**Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions ▶		23	
24	Estimated tax penalty (see instructions) ▶	24		

Third Party Designee

(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Unemployed	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ 3rd Party Designee ☐ Self-employed
Firm's name ▶		Phone no.		
Firm's address ▶			Firm's EIN ▶	