

IMPORTANT: You May Qualify for CARES Act Economic Impact Payments - Act by November 4, 2020!!

What are CARES ACT Economic Impact payments? It is money from the government aimed at helping people and the economy due to coronavirus (COVID-19).

Why am I hearing about this now? The IRS was refusing to give people CARES Act relief payments if they were incarcerated. A federal judge in *Scholl v. Mnuchin*, No. 4:20-cv-5309-PJH (N.D. Cal.) ordered the IRS to give people payments if they qualify for them, even if incarcerated. If you did not get a payment and you qualify, you can get a payment if you send in a form *quickly* (see instructions below)!

Who is eligible for an Economic Impact Payment? You are eligible if all of the following are true:

- You are a U.S. Citizen or Legal Permanent Resident;
- You were not claimed as a dependent on another person's tax return;
- Your 2019 income was below \$75,000 for individuals / \$150,000 for couples filing taxes jointly;
- If you are married or if you have qualifying children, your spouse and your children have a valid Social Security Number (Exception: If you or your spouse served in the Armed Forces in 2019).

If I am eligible, how much will my payment be? Up to \$1,200 if you filed individually (yourself) or \$2,400 if you filed taxes jointly with a spouse, plus \$500 per qualifying child. (Payments are lower for individuals with incomes over \$75,000 and couples who filed jointly with incomes over \$150,000.)

Note: If you have a bank account in your own name, the IRS could deposit the money into the account, if you request this on your IRS form, rather than send a check to the prison. Most checks sent to people in CDCR prisons have 55% deducted (50% to pay restitution and the remainder as an administrative fee). However, specifying another person's bank account or address risks the government delaying or denying the payment. In addition, the IRS will deduct past owed child support debt.

What do I need to do to receive a payment? It depends.

- If you filed a 2018 or 2019 tax return or if you receive Social Security or Railroad Retirement Benefits, you need not take action (except update any address/bank info that changed). You should receive an automatic payment in the mail or bank account on your tax filings.
- If you did not file a 2018 or 2019 tax return and your income was below \$12,200 (or \$24,400 if filing jointly), but you are eligible as defined above, **you must take action by November 4** to get an advance payment. If you are in California, you can file a claim by mailing the enclosed paper form (a sample also is enclosed-include) **by November 4** to: Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0002

If you do not reside in California, please see the list of filing addresses on the next page.

Be sure to include your jail/prison ID number with your address on the form.

(Note: Online filings have a Nov. 21, 2020 deadline. There is a risk the IRS will not accept an online filing for an incarcerated person that is done by someone else. Also, The IRS does not agree people with power of attorney can sign claim forms.)

Questions? Loved ones on the outside can call the law firm handling the court case, Loeff Cabraser, at 415-956-1000. If not possible, you can call Root & Rebound collect at 510-279-4662.

THIS FACT SHEET CONTAINS LEGAL INFORMATION AND NOT LEGAL ADVICE. LAWS AND POLICIES ALSO CHANGE. PLEASE SEEK ADVICE ON YOUR SPECIFIC SITUATION.

Where do I send the form?

| If you live in... | And you ARE NOT enclosing a payment use this address |
|--|--|
| Arkansas, Georgia, Indiana, Iowa, Kentucky, Missouri, New Jersey, Oklahoma, Tennessee, Virginia | Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 |
| Connecticut, District of Columbia, Maryland, Rhode Island, West Virginia | Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002 |
| Florida, Louisiana, Mississippi, Texas | Department of the Treasury Internal Revenue Service Austin, TX 73301-0002 |
| Alabama, North Carolina, South Carolina | Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 |
| Alaska, California, Hawaii, Washington | Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002 |
| Illinois, Michigan, Minnesota, Ohio, Wisconsin | Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002 |
| Arizona, Colorado, Idaho, Kansas, Montana, Nebraska, Nevada, New Mexico, Oregon, North Dakota, South Dakota, Utah, Wyoming | Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002 |
| Delaware, Maine, Massachusetts, New Hampshire, New York, Vermont | Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 |
| Pennsylvania | Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002 |

Filing Status

Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)

Check only one box.

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.

FILING STATUS:

Please check the box that applies to you.

Form fields for personal information: Your first name and middle initial (John A.), Last name (Doe, Personally-Identifying Corrections # 12345-2345), Your social security number (1 2 3 4 5 6 7 8 9), Spouse's social security number, Home address (Salinas Valley State Prison, P.O. Box 1050, Soledad, CA 93960-1050), Foreign country name, Foreign province/state/county, Foreign postal code.

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.

Table for Dependents with columns for (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) 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.

Main income table with rows 1-11b for various income types (Wages, Tax-exempt interest, Dividends, Pensions, Social security, Capital gain, etc.) and taxable income calculations.

Annotations for income table: Section 2b, 7b, and 8b: State \$1 if you make less than \$12,200 as an individual or \$24,400 as a couple; Section 11b: State \$0.00 if you make less than \$12,200 as an individual or \$24,400 as a couple.

Fill in Sections 2b, 7b, 8b, and 11b as instructed above. Do NOT fill in any other line items.

| | | | |
|------------|--|------------|------------|
| 12a | Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> | 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 <input type="checkbox"/> | 21a | BANK ACCOUNT: |
| b | Routing number | c | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| d | Account number | | |
| 22 | Amount of line 20 you want applied to your 2020 estimated tax | 22 | |

If you have a bank account enter that information in lines 21b through d. If you don't have a bank account leave this section blank.

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

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

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.

| | | | |
|---|------------------------|--------------------------------------|---|
| Your signature <i>John D. Doe</i> | Date 2/29/20 | Your occupation Unemployed | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| 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: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed |
| Firm's name | Phone no. | | Firm's EIN | |
| Firm's address | | | | |

Filing Status

- Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)

Check only one box.

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. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). | | 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse |
| Foreign country name | Foreign province/state/county | Foreign postal code |
| If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/> | | |

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 |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

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 | 2b Taxable interest. Attach Sch. B if required |
| 3a Qualified dividends | 3a | 3b Ordinary dividends. Attach Sch. B if required |
| 4a IRA distributions | 4a | 4b Taxable amount |
| c Pensions and annuities | 4c | 4d Taxable amount |
| 5a Social security benefits | 5a | 5b Taxable amount |
| 6 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | | 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 |
| 8a Adjustments to income from Schedule 1, line 22 | | 8a |
| b Subtract line 8a from line 7b. This is your adjusted gross income ▶ | | 8b |
| 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 |

| | | | |
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Refund

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| 21a | Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 21a | |
| b | Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d | Account number <input type="text"/> | | |
| 22 | Amount of line 20 you want applied to your 2020 estimated tax | 22 | |

Direct deposit? See instructions.

Amount You Owe

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| 23 | Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions | 23 | |
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Third Party Designee

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 <input type="text"/> | Phone no. <input type="text"/> | Personal identification number (PIN) <input type="text"/> |
|--------------------------------------|--------------------------------|---|

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.

| | | | |
|--|------------------------------------|--|--|
| Your signature <input type="text"/> | Date <input type="text"/> | Your occupation <input type="text"/> | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> |
| Spouse's signature. If a joint return, both must sign. <input type="text"/> | Date <input type="text"/> | Spouse's occupation <input type="text"/> | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/> |
| Phone no. <input type="text"/> | Email address <input type="text"/> | | |

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

Paid Preparer Use Only

| | | | | |
|--------------------------------------|---|---------------------------|---------------------------|--|
| Preparer's name <input type="text"/> | Preparer's signature <input type="text"/> | Date <input type="text"/> | PTIN <input type="text"/> | Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed |
| Firm's name <input type="text"/> | Phone no. <input type="text"/> | | | |
| Firm's address <input type="text"/> | Firm's EIN <input type="text"/> | | | |