

IMPORTANT: If You Did Not Receive Economic Impact Payments (Stimulus Payments), You Should Act by April 15, 2021!

What are Economic Impact Payments (EIP)? EIP are money from the government aimed at helping people and the economy due to COVID-19. They are also called “stimulus checks” or “stimulus payments.” There have been two sets of payments so far: EIP1 in 2020 and EIP2 in 2021.

What is the Recovery Rebate Credit (RRC)? The RRC is a credit you can request on a 2020 1040 tax form to get the money you qualified for but did not receive for EIP1 and EIP2.

Who is eligible for the Recovery Rebate Credit (RRC)? You are eligible to get the RRC if you satisfy all of the following requirements:

- You were a U.S. Citizen or Legal Permanent Resident in 2020; and
 - You have a valid Social Security Number; and
 - You are not claimed as a dependent on another person’s 2020 tax return; and
 - The IRS did not already send you the **full amount** you are entitled for both Economic Impact Payments
- Note: If part or all of your payment was taken by CDCR or the IRS because of restitution or outstanding child support, you cannot ask for that money back with the RRC.*

*****Incarcerated people can qualify for RRC, and you do not need a job or earnings above a certain amount!**

How do I get the Recovery Rebate Credit? If you qualify, you must file (mail) a 2020 tax form to the IRS and request a **Recovery Rebate Credit (RRC)** on line 30 of the form. Your mail must be postmarked by April 15, 2021 (unless you get an extension). This is the process even if you would not otherwise need to file taxes. A sample form and instructions from the IRS is enclosed. ***This sample applies only to people with an income in 2020 below \$12,400 and who are filing the form individually. If your income was higher or you are filing jointly with a spouse, you will need to follow the general IRS instructions or get help from a tax professional. You possibly could get help from a Volunteer Income Tax Assistance program (1-800-906-9887).***

If I am eligible, how much money do I get? The RRC is for the amount of money you should have received for EIP1 plus EIP2 (but now based on your 2020 income), minus any payment you did receive (EIP1 + EIP2 - payments received). A worksheet from the IRS for figuring out the amount you should get is enclosed.

Individual Filers: If you had an income under \$75,000, EIP1 is for \$1,200, plus \$500 per qualifying child. EIP2 is for \$600, plus \$600 per qualifying child. If your income was higher, you may still qualify for EIP1 and EIP2, but for less money.

Joint Filers: If you had a joint income under \$150,000, EIP1 is for \$2400, plus \$500 per qualifying child. EIP2 is for \$1200, plus \$600 per qualifying child. If your income was higher, you may still qualify for EIP1 and EIP2, but for less money. (Note: Your payments also will be lower if your spouse does not have a Social Security Number, unless one of you served in the Armed Forces in 2020.)

I was eligible for the EIP1, but the IRS did not send me the payment. What can I do? The IRS did not process all of the claims they received in 2020, even those sent on time. Although it is unfair, according to the IRS, you will need to file a 2020 tax form and request the RRC on line 30 of the form to get the payment(s) you are eligible for that they did not already send to you. Please see “How do I get the Recovery Rebate Credit” above.

The IRS sent a debit card for my EIP2, which correctional officers will not give to me. How can I get my money? The IRS made this mistake for many people. Even so, it is requiring people in this situation to file a 2020 1040 tax form and request the RRC to get the EIP2. Please see “How do I get these payments” above.

I received EIP1, but after that I moved. I did not receive EIP2. What can I do? According to the IRS, you should not file a change of address form because the IRS will not send a new check due to a change of address. Instead, you can get the second payment by filing a 2020 1040 tax form and requesting the RRC, if EIP2 sent to the wrong address was returned to the IRS. Please see “How do I get the Recovery Rebate Credit” above. If the IRS sent it to the wrong address, but it was not returned, you can file a Payment Trace (Form 3911) with the IRS, in addition to the 2020 1040 tax form requesting the RRC. A Payment Trace is meant to lead the IRS to investigate what happened to payments not returned to the IRS.

Some or all of my Economic Impact Payment(s) were collected to pay child support, restitution, or other debts. Was that right? For EIP1, the IRS was allowed to take out child support, and jails and prisons were allowed to take out restitution or other debts. EIP2 generally should not have had child support, restitution, or other debts taken out. It is not yet certain whether debts can be taken out of the RRC.

I received a letter from the IRS asking me to verify my identity. What should I do? The IRS sent a letter to some people, stating that they must verify their identity to get stimulus payments by calling a phone number and providing detailed information, both of which often cannot be done from jails and prisons. As of now, there sadly is no clear solution. If you cannot make the call, you could try to prove your identity by mail with a letter:

- explaining why you cannot verify your identity over the phone; and
- asking the IRS to accept the enclosed information or contact your institution to verify your identity; and
- enclosing copies of everything that helps support you are who you say you are, such as (if possible):
 - all forms of ID, including a letter from a correctional officer certifying/confirming your identity;
 - the 2019 EIP1 form you sent the IRS and a copy of an old tax return;
 - previous addresses the IRS may have had for you.

Also, loved ones on the outside could try asking a low income tax clinic for help (1-877-777-4778).

I am incarcerated and I received a notice from the IRS saying that the payment was sent to me, but I never received it. What can I do? If the prison returned it to the IRS, then you can send the IRS a 2020 1040 tax form requesting the RRC. Please see “How do I get these payments” above. If you believe your jail/prison has your money, you can file a request (if in CDCR, a form 22) or go through the grievance process (if in CDCR, a form 602). Attach a copy of any proof you have. You also can file a Payment Trace (Form 3911) with the IRS, in addition to the 2020 1040 tax form requesting the RRC. A Payment Trace is meant to lead the IRS to investigate what happened to payments not returned to the IRS. To meet the April 15, 2021 deadline, you can file the 2020 1040 form before a payment trace is complete.

I received a letter from the IRS saying my second stimulus payment was taken to pay for 2007 taxes. Was that right? According to the IRS, if you received a letter saying that your second stimulus payment was collected (“offset”) to pay for 2007 taxes, it was a mistake. The money was not collected for 2007 taxes. If eligible, to get your payment, file a 2020 1040 tax form and request the RRC. Please see “How do I get these payments” above.

Can my loved one file the tax return form for me? The IRS generally has not given permission for loved ones on the outside to file a tax return for an incarcerated person. Contact the IRS or a tax professional for information specific to you and for questions about power of attorney.

Questions? Contact the IRS at 1-800 919-9835 (general information about RRC) or 1-800-829-1040 (taxpayer help line). Root & Rebound cannot advise you on how to fill out tax forms or check the status of your RRC.

Please help others: If you are allowed, please post this information and share extra forms, so as many people as possible can get the EIP they are entitled. Thank you!




Filing a 2020 1040 claiming the Recovery Rebate Credit (RRC)

- If an inmate is eligible and either didn't receive Economic Impact Payments or if they think they qualify for more than they received – they will need to file a 2020 tax return and claim the Recovery Rebate Credit even if they otherwise are not required to file a tax return. We will check their RRC claim against EIP payments already made to prevent overpayments.
- If only claiming Recovery Rebate Credit, see attached sample 1040
 - Select filing status.
 - Enter name(s) including the inmate identifying number, address, Social Security numbers(s).
 - Answer virtual currency question.
 - Enter "Standard deduction" amount on line 12.
 - Compute the Recovery Rebate Credit amount using the instructions
 - Enter the computed amount to all the following lines:
 - line 30, Recovery Rebate
 - line 32, Total Other Payments and Refundable Credits
 - line 33, Total Payments
 - line 34, Overpaid
 - line 35a, Refunded to you
 - Complete direct deposit information on line 35b-35d or check the box on line 35a and complete Form 8888 if you want to split your refund for deposit into more than one account or buy a U.S. Savings Bond. Direct deposit is the safest and fastest way to receive your refund. If you don't choose direct deposit, a paper check will be mailed to you.
 - Don't forget to sign your return.
 - Mailing addresses for where to file is located at the bottom of attached 1040 sample

Recovery Rebate Credit Worksheet—Line 30

Before you begin: ✓ See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.
 ✓ If you received Notice 1444 and Notice 1444-B, have them available.

Don't include on line 16 or 19 any amount you received but later returned to the IRS.

1.	Can you be claimed as a dependent on another person's 2020 return? If filing a joint return, go to line 2. <input type="checkbox"/> No. Go to line 2. <input type="checkbox"/> Yes.  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
2.	Does your 2020 return include a valid social security number (defined under <i>Valid social security number</i> , earlier) for you and, if filing a joint return, your spouse? <input type="checkbox"/> Yes. Skip lines 3 and 4, and go to line 5. <input type="checkbox"/> No. If you are filing a joint return, go to line 3. If you aren't filing a joint return,  you can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
3.	Was at least one of you a member of the U.S. Armed Forces at any time during 2020, and does at least one of you have a valid social security number (defined under <i>Valid social security number</i> , earlier)? <input type="checkbox"/> Yes. Your credit is not limited. Go to line 5. <input type="checkbox"/> No. Go to line 4.	
4.	Does one of you have a valid social security number (defined under <i>Valid social security number</i> , earlier)? <input type="checkbox"/> Yes. Your credit is limited. Go to line 5. <input type="checkbox"/> No.  You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
5.	If your EIP 1 was \$1,200 (\$2,400 if married filing jointly) plus \$500 for each qualifying child you had in 2020, skip lines 5 and 6, enter zero on lines 7 and 16, and go to line 8. Otherwise, enter: • \$1,200 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or • \$2,400 if married filing jointly and you answered "Yes" to question 2 or 3.	5. _____
6.	Multiply \$500 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number	6. _____
7.	Add lines 5 and 6	7. _____
8.	If your EIP 2 was \$600 (\$1,200 if married filing jointly) plus \$600 for each qualifying child you had in 2020, skip lines 8 and 9, enter zero on lines 10 and 19, and go to line 11. Otherwise, enter: • \$600 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or • \$1,200 if married filing jointly and you answered "Yes" to question 2 or 3.	8. _____
9.	Multiply \$600 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number	9. _____
10.	Add lines 8 and 9	10. _____
11.	Enter the amount from line 11 of Form 1040 or 1040-SR	11. _____
12.	Enter the amount shown below for your filing status: • \$150,000 if married filing jointly or qualifying widow(er) • \$112,500 if head of household • \$75,000 if single or married filing separately }	12. _____
13.	Is the amount on line 11 more than the amount on line 12? <input type="checkbox"/> No. Skip line 14. Enter the amount from line 7 on line 15 and the amount from line 10 on line 18. <input type="checkbox"/> Yes. Subtract line 12 from line 11.	13. _____
14.	Multiply line 13 by 5% (0.05)	14. _____
15.	Subtract line 14 from line 7. If zero or less, enter -0-	15. _____
16.	Enter the amount, if any, of EIP 1 that was issued to you (before offset for any past-due child support payment). You may refer to Notice 1444 or your tax account information at IRS.gov/Account for the amount to enter here	16. _____
17.	Subtract line 16 from line 15. If zero or less, enter -0-. If line 16 is more than line 15, you don't have to pay back the difference	17. _____
18.	Subtract line 14 from line 10. If zero or less, enter -0-	18. _____
19.	Enter the amount, if any, of EIP 2 that was issued to you. You may refer to Notice 1444-B or your tax account information at IRS.gov/Account for the amount to enter here	19. _____
20.	Subtract line 19 from line 18. If zero or less, enter -0-. If line 19 is more than line 18, you don't have to pay back the difference	20. _____
21.	Recovery rebate credit. Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR	21. _____

IRS Instructions for Line 30, Recovery Rebate Credit

The information below was copied from the IRS website (<https://www.irs.gov/instructions/i1040gi>) and is up to date as of 2/15/2021

Line 30 - Recovery Rebate Credit

The recovery rebate credit was paid out to eligible individuals in two rounds of advance payments called economic impact payments. The economic impact payments were based on your 2018 or 2019 tax year information. The recovery rebate credit is figured like the economic impact payments except that the credit eligibility and the credit amount are based on your 2020 tax year information. If you didn't receive the full amount of the recovery rebate credit as economic impact payments, you may be able to claim the recovery rebate credit on your 2020 Form 1040 or 1040-SR.

Generally, you are eligible to claim the recovery rebate credit if in 2020 you were a U.S. citizen or U.S. resident alien, weren't a dependent of another taxpayer, and have a valid social security number. This includes someone who died in 2020, if you are preparing a return for that person. Use the Recovery Rebate Credit Worksheet to figure the credit, if any, you can claim. For more information on the recovery rebate credit, go to [IRS.gov/RRC](https://www.irs.gov/RRC).

Economic impact payments—EIP 1 and EIP 2. The first round of economic impact payments (EIP 1) was sent out beginning in April 2020, and the second round of economic impact payments (EIP 2) was sent out beginning in late December 2020. You may have received one or both of these payments.

Notice 1444 and Notice 1444-B. You should have received a Notice 1444 from the IRS that shows how much EIP 1 you were issued and a Notice 1444-B that shows how much EIP 2 you were issued (it will take several weeks to receive Notice 1444-B after your EIP 2 has been issued). Have these notices available when you complete the Recovery Rebate Credit Worksheet. If you haven't received Notice 1444 or Notice 1444-B, or you can't locate your notice, you can also go to [IRS.gov/Account](https://www.irs.gov/Account) for the amount(s) to enter on the worksheet.

You may be able to claim the recovery rebate credit only if your economic impact payments are less than your credit. This happens when:

- You are eligible but were not issued an EIP 1, an EIP 2, or neither an EIP 1 or EIP 2, or
- Your EIP 1 was less than \$1,200 (\$2,400 if married filing jointly) plus \$500 for each qualifying child you had in 2020; or
- Your EIP 2 was less than \$600 (\$1,200 if married filing jointly) plus \$600 for each qualifying child you had in 2020.

You don't qualify for the recovery rebate credit if, for EIP 1:

- You received \$1,200 plus \$500 for each qualifying child you had in 2020, or
- You're filing a joint return for 2020 and together you and your spouse received \$2,400 plus \$500 for each qualifying child you had in 2020.

And for EIP 2:

- You received \$600 plus \$600 for each qualifying child you had in 2020, or
- You're filing a joint return for 2020 and together you and your spouse received \$1,200 plus \$600 for each qualifying child you had in 2020.

Married filing jointly.

- If your EIP 1 or EIP 2 was based on a joint return, you and your spouse are each treated as having received half the payment that was issued.
- If only one of you has a valid social security number, and neither you nor your spouse was a member of the U.S. Armed Forces at any time during 2020, your credit amount will be limited.
- If applicable, include your spouse's EIP 1 as shown on your spouse's Notice 1444 on line 16. If applicable, include your spouse's EIP 2 as shown on your spouse's Notice 1444-B on line 19.

Valid social security number. A valid social security number is one that is valid for employment in the United States and is issued before the due date of your 2020 return (including extensions).



If you reside in a U.S. territory, don't enter an amount on line 30 and do not complete the Recovery Rebate Credit Worksheet. In general, the tax authorities in American Samoa, Guam, Puerto Rico, the U.S. Virgin Islands, and the Northern Mariana Islands will provide the recovery rebate credit to eligible residents. Territory residents should direct questions about EIP 1 or EIP 2 or the recovery rebate credit to the tax authorities in the territories where they reside.

Form **1040**Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return**2020**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

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 your 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 John	Last name Doe	Your social security number 123 45 6789
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. P.O. Box 5555		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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. Anytown	State State	ZIP code ZIP	
Foreign country name	Foreign province/state/county	Foreign postal code	

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

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, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for Child tax credit	(see instructions): 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"/>

Attach Sch. B if required. Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • 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
	3a Qualified dividends	3a
	4a IRA distributions	4a
	5a Pensions and annuities	5a
	6a Social security benefits	6a
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7
	8 Other income from Schedule 1, line 9	8
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9
	10 Adjustments to income:	
a From Schedule 1, line 22	10a	
b Charitable contributions if you take the standard deduction. See instructions	10b	
c Add lines 10a and 10b. These are your total adjustments to income	10c	
11 Subtract line 10c from line 9. This is your adjusted gross income	11	
12 Standard deduction or itemized deductions (from Schedule A)	12 12,400	
13 Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	
14 Add lines 12 and 13	14 12,400	
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15 0	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2020)

The **Recovery Rebate Credit** was eligible to be paid in two rounds of advance payments during 2020 and early 2021. These advanced payments are referred to as the first and second Economic Impact Payments.

U.S. citizens and U.S. resident aliens may be eligible to claim the **Recovery Rebate Credit** on Form 1040 if:

- they did not receive the full amount of each payment,
- no one else can claim them as a dependent on their 2020 federal income tax return AND
- they have a social security number (SSN) that is valid for employment in the United States.

If you do not file a joint tax return with your spouse, have less than \$12,400 in income, and claim no qualifying children who live with you, claim the Recovery Rebate Credit as follows:

- Select 'Single' or 'Married filing separately' as your filing status.
- Enter your name, SSN, and address information and answer the question about virtual currency.
- Enter your income on lines 1 through 8 followed by the \$12,400 standard deduction on lines 12 and 14.
- Enter the Recovery Rebate Credit amount on lines 30, 32, 33, 34, and 35a.**
If the IRS did not issue you either Economic Impact Payment, enter \$1,800.
If the IRS issued a \$1,200 payment only, enter \$600. If the IRS issued a \$600 payment only, enter \$1,200.
- Sign and date the tax return.

U.S. territory residents should not follow these simplified instructions and should contact their territory tax authorities.

Form 1040 (2020)

Page **2**

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your total tax	24	
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	1, 00
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	1, 00
33	Add lines 25d, 26, and 32. These are your total payments	33	1, 00
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1, 00
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	1, 00
Direct deposit? See instructions.	b Routing number: <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number: <input type="text"/>		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	
Amount You Owe For details on how to pay, see instructions.	37 Subtract line 33 from line 24. This is the amount you owe now Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.	37	
	38 Estimated tax penalty (see instructions)	38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> 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"/>
	Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>
	Phone no. <input type="text"/>	Email address <input type="text"/>	
Paid Preparer Use Only	Preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/>
	Firm's name <input type="text"/>	PTIN <input type="text"/>	Check if: <input type="checkbox"/> Self-employed
	Firm's address <input type="text"/>	Phone no. <input type="text"/>	Firm's EIN <input type="text"/>

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2020)

Mailing addresses are based on the state you live in:

Alabama, Arkansas, Delaware, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, South Carolina, Tennessee, Oklahoma, Vermont, Virginia, Wisconsin
Mail to: Department of the Treasury, Internal Revenue Service, Kansas City, MO 64999-0002

Alaska, California, Hawaii, Ohio, Washington
 Until June 18, 2021 - **Mail to:** Department of the Treasury, Internal Revenue Service, Fresno, CA 93888-0002
 After June 18, 2021 - **Mail to:** Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0002

Arizona, Colorado, Connecticut, District of Columbia, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, West Virginia, Wyoming
Mail to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0002

Florida, Louisiana, Mississippi, Texas
Mail to: Department of the Treasury, Internal Revenue Service, Austin, TX 73301-0002

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 your 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. If you have a foreign address, also complete spaces below.			State		ZIP code
Foreign country name		Foreign province/state/county		Foreign postal code	
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					

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☐ No

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, 1956 ☐ Are blind Spouse: ☐ Was born before January 2, 1956 ☐ Is blind

Dependents

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

(see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name	Last name			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"/>

Attach Sch. B if required.

Standard Deduction for—

- Single or Married filing separately, \$12,400
- Married filing jointly or Qualifying widow(er), \$24,800
- Head of household, \$18,650
- 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	2b
3a Qualified dividends	3a	b Ordinary dividends	3b
4a IRA distributions	4a	b Taxable amount	4b
5a Pensions and annuities	5a	b Taxable amount	5b
6a Social security benefits	6a	b Taxable amount	6b
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>		7	
8 Other income from Schedule 1, line 9		8	
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶		9	
10 Adjustments to income:			
a From Schedule 1, line 22	10a		
b Charitable contributions if you take the standard deduction. See instructions	10b		
c Add lines 10a and 10b. These are your total adjustments to income ▶	10c		
11 Subtract line 10c from line 9. This is your adjusted gross income ▶		11	
12 Standard deduction or itemized deductions (from Schedule A)		12	
13 Qualified business income deduction. Attach Form 8995 or Form 8995-A		13	
14 Add lines 12 and 13		14	
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15	

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> 	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your total tax	24	
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	

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

Refund

Direct deposit?
See instructions.

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
b	Routing number 	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number 		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	

Amount You Owe

For details on how to pay, see instructions.

37	Subtract line 33 from line 24. This is the amount you owe now	37	
Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.			
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person 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.

Your signature 	Date	Your occupation	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"/> Self-employed
Firm's name 	Firm's address 			Phone no.
Firm's EIN 				