IMPORTANT: You May Qualify for CARES Act Economic Impact Payments - Act by October 15, 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 because you were incarcerated 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 <u>*all of the following are true*</u>:

- 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. (This restriction does not apply 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, 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 <u>by October 15</u> to receive an advance payment.** If you are in California, you can file a claim using the enclosed paper form, by mail postmarked on or by October 15 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. *Instructions and a sample also are enclosed.*

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

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

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
John A.	Doe	1 2 3 4 5 6 7 8 9
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.
Salinas Valley State Prison, P.O. Box 1050	

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
Soledad, CA 93960-1050

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

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
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

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.

Sections 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** ☐ 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	BANK ACCOUNT: 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.
▶ 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

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	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

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U.S. Individual Income Tax Return **2019** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

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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

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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
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			☐	☐
			☐	☐
			☐	☐

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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.)
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 ▶	