NEW FEDERAL RULING:
INCARCERATED PEOPLE ARE ENTITLED TO THEIR STIMULUS CHECKS!

A federal judge in Scholl v. Mnuchin, ordered the IRS to give people who are or were incarcerated their stimulus checks, also known as Economic Impact Payments.

If you did not get a stimulus check see how to get your rightful payment below!

WHO IS ELIGIBLE?

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; and,
- 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.

HOW MUCH IS PAYMENT?

Up to $1,200 if you filed taxes 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 can directly deposit the money into the account, if you request this on your IRS form. Most checks sent to CDCR prisons have up to 55% deducted (50% to pay restitution and the remainder as an administrative fee). In addition, the IRS will deduct past owed child support debt. Warning: specifying another person's bank account or address risks the government delaying or denying payment.

SAN FRANCISCO OFFICE OF FINANCIAL EMPOWERMENT

THE FINANCIAL JUSTICE PROJECT SAN FRANCISCO

Updated as of October 14, 2020

NEW FEDERAL RULING: INCARCERATED PEOPLE ARE ENTITLED TO THEIR STIMULUS CHECKS!

WHAT DO I NEED TO DO TO RECEIVE A PAYMENT?

If you filed your 2018 or 2019 taxes, or if you receive Social Security or Railroad Retirement Benefits, you don't need to do anything further - your payment should come to you however you are set up to receive the benefit (i.e., by direct deposit to your bank account or by mail). If you did not file a 2018 or 2019 tax return and your income was below $12,200 (or $24,400 if filing jointly) and you are an eligible individual, you must take action to receive payment.

Filing via Paper Form

You can file a claim using the enclosed paper form, by mail postmarked on or by **October 30, 2020.**

If in CA mail here: Department of Treasury
Internal Revenue Service
Fresno, CA 888-0002 (if not in CA see next page)

Filing Online

If you have access to the Internet, you can file a claim at the following URL before **November 21, 2020**:

www.irs.gov/coronavirus/non-filers-enter-payment- info-here

(**Note**: *Online filings have a November 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 allow people with power of attorney to sign claim forms.)*

QUESTIONS?

Loved ones on the outside can call:

- **Lieff Cabraser**: 415-956-1000 (the law firm handling the court case)
- **Root & Rebound Collect**: 510-279-4662 (if you cannot reach the above)

SAN FRANCISCO OFFICE OF FINANCIAL EMPOWERMENT

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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

SAMPLE 1040 FORM

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. ▶

FILING STATUS: Please check the box that applies to you.

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

Please insert your prison identifying number so the mail can be routed appropriately

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
Salinas Valley State Prison, P.O. Box 1050 , Personally-Identifying Corrections # 12345-2345

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

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. ☐ You ☐ Spouse

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.

Updated as of October 8, 2020

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		

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.

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.)
John A. Doe	9/29/20	**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 ▶	

Updated as of October 8, 2020

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	
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	
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	

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**	
	17	Federal income tax withheld from Forms W-2 and 1099		**17**	
• If you have a qualifying child, attach Sch. EIC. • If you have nontaxable combat pay, see instructions.	**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**	
Refund	**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**	
Direct deposit? See instructions.	▶ **b**	Routing number ▶ **c** Type: ☐ Checking ☐ Savings			
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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.)
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 ▶	