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.
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:

(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)
**Where do I send the form?**

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

Updated as of October 8, 2020
**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. ►

**Home address (number and street). If you have a P.O. box, see instructions.**

**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

If more than four dependents, see instructions and mark 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

Social security number

Relationship to you

(2) Social security number

(3) Relationship to you

(4) [ ] if qualifies for (see instructions): Child tax credit

Credit for other dependents

**Wages, salaries, tips, etc. Attach Form(s) W-2**

1

[ ] Taxable interest. Attach Sch. B if required

2

[ ] Taxable amount

2a

[ ] Taxable amount

2b $1

3 [ ] Ordinary dividends. Attach Sch. B if required

4 [ ] Taxable amount

4a

[ ] Taxable amount

4b

5 [ ] Taxable amount

5a

[ ] Taxable amount

5b

6 Add lines 1, 2b, 3b, 4b, 5b, 6, and 7a. This is your total income

7 [ ] Taxable amount

7a

[ ] Taxable amount

7b $1

8 [ ] Taxable amount

8a

[ ] Taxable amount

8b $1

9

[ ] Taxable amount

9

[ ] Taxable amount

10

[ ] Taxable amount

10

[ ] Taxable amount

11

[ ] Taxable amount

11a

[ ] Taxable amount

11b

[ ] Taxable amount

11b $0.00

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

Cat. No. 11320B

Form 1040 (2019)

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

**SAMPLE 1040 FORM**

**Update as of October 8, 2020**

---

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

Please 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

**Department of the Treasury—Internal Revenue Service**

OMB No. 1545-0074

2019

---

**Fill in Sections 2b, 7b, 8b, and 11b as instructed above. Do NOT fill in any other line items.**
**Form 1040 (2019)**

### Tax (see inst.) Check if any from Form(s):

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
</table>
| 8814 | 1
| 4972 | 2
| 12a  | 3 |

**Add Schedule 2, line 3, and line 12a and enter the total.**

**Child tax credit or credit for other dependents.**

**Add Schedule 3, line 7, and line 13a and enter the total.**

**Other taxes, including self-employment tax, from Schedule 2, line 10.**

**Add lines 14 and 15. This is your total tax.**

**Federal income tax withheld from Forms W-2 and 1099.**

**Other payments and refundable credits:**

- **Earned income credit (EIC).**
- **Additional child tax credit.**
- **American opportunity credit from Form 8863, line 8.**
- **Schedule 3, line 14.**

**Add lines 18a through 18d. These are your total other payments and refundable credits.**

**Subtract line 13b from line 12b. If zero or less, enter -0-.**

**Add lines 17 and 18e. These are your total payments.**

**If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid.**

**Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions.**

**Estimated tax penalty (see instructions).**

**Third Party Designee**

*If you have a qualifying child, attach Sch. EIC.*

*If you have nontaxable combat pay, see instructions.*

**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**

**Unemployed**

**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**

**Firm’s phone no.**

**Firm’s EIN**

Go to www.irs.gov/Form1040 for instructions and the latest information.

**Updated as of October 8, 2020**
## 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

<table>
<thead>
<tr>
<th>Last name</th>
<th>Your social security number</th>
</tr>
</thead>
</table>

If joint return, spouse’s first name and middle initial

<table>
<thead>
<tr>
<th>Last name</th>
<th>Spouse’s social security number</th>
</tr>
</thead>
</table>

### 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).

<table>
<thead>
<tr>
<th>Foreign country name</th>
<th>Foreign province/state/county</th>
<th>Foreign postal code</th>
</tr>
</thead>
</table>

### 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

### 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):

- [ ] First name
- [ ] Last name
- [ ] Social security number
- [ ] Relationship to you
- [ ] If qualifies for (see instructions):
  - [ ] Child tax credit
  - [ ] Credit for other dependents

### Form 1040

- **Wages, salaries, tips, etc.**  
  Attach Form(s) W-2 .

- **Tax-exempt interest**

- **Qualified dividends**

- **IRA distributions**

- **Pensions and annuities**

- **Social security benefits**

- **Capital gain or (loss).**  
  Attach Schedule D if required. If not required, check here

- **Other income from Schedule 1, line 9**

- **Add lines 1, 2b, 3b, 4d, 5b, 6, and 7a. This is your total income**

- **Adjustments to income from Schedule 1, line 22**

- **Subtract line 8a from line 7b. This is your adjusted gross income**

- **Standard deduction or itemized deductions**

- **Qualified business income deduction. Attach Form 8995 or Form 8995-A**

- **Add lines 9 and 10**

- **Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
### Form 1040 (2019)

**12a Tax** (see inst.) Check if any from Form(s):

- 8814
- 4972
- 12a

**b** Add Schedule 2, line 3, and line 12a and enter the total

**13a** Child tax credit or credit for other dependents

**b** Add Schedule 3, line 7, and line 13a and enter the total

**14** Subtract line 13b from line 12b. If zero or less, enter -0-

**15** Other taxes, including self-employment tax, from Schedule 2, line 10

**16** Add lines 14 and 15. This is your **total tax**

**17** Federal income tax withheld from Forms W-2 and 1099

**18** Other payments and refundable credits:

- **a** Earned income credit (EIC)
- **b** Additional child tax credit. Attach Schedule 8812
- **c** American opportunity credit from Form 8863, line 8
- **d** Schedule 3, line 14
- **e** Add lines 18a through 18d. These are your **total other payments and refundable credits**

**19** Add lines 17 and 18e. These are your **total payments**

**20** If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**

**21a** Amount of line 20 you want **refunded to you**. If Form 8888 is attached, check here

**b** Routing number

**c** Type: Checking Savings

**d** Account number

**22** Amount of line 20 you want **applied to your 2020 estimated tax**

**23** **Amount you owe**. Subtract line 19 from line 16. For details on how to pay, see instructions

**24** Estimated tax penalty (see instructions)

### 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**

### 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)**

### 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 EIN**