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Your Responsibility When Using the Information Provided Below:

When we wrote this Informational Material we did our best to give you useful and accurate information because we know that people in prison often have difficulty obtaining legal information and we cannot provide specific advice to everyone who requests it. The laws change frequently and are subject to differing interpretations. We do not always have the resources to make changes to this material every time the law changes. If you use this pamphlet it is your responsibility to make sure that the law has not changed and is applicable to your situation. Most of the materials you need should be available in your institution law library.

CARES ACT STIMULUS PAYMENTS FOR PEOPLE IN JAIL OR PRISON
(October 2020)

In March 2020, the U.S. Congress passed the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The Act provides a stimulus tax credit for eligible people, and instructs the IRS to issue stimulus checks to eligible individuals as soon as possible. However, the IRS took the position that incarcerated people are not eligible for stimulus payments. On September 24, 2020, a federal court ruled that the IRS’s position was likely unlawful. The case is *Scholl v. Mnuchin*, No. 4:20-cv-5309-PJH (N.D. Cal.). The court ordered the IRS to stop denying payments to people solely because they are incarcerated and to make payments to people who were previously denied because they were incarcerated. Be aware that this ruling may be stayed or reversed on appeal, or that Congress could act to exclude incarcerated people from receiving stimulus payments.

If you did not file a tax return in 2018 or 2019 or receive Social Security Benefits or Railroad Retirement Board Benefits, then you must file a simplified tax form to request your stimulus payment. The form must be sent by U.S. mail post-marked on or before October 15, 2020 or e-filed on or before October 15, 2020. The lawyers have requested an extension of the deadline (which might or might not be granted), so they recommend that you still file a claim even if you cannot meet the deadline.

Attached are information and forms provided by the attorneys who brought the *Scholl* case. For more information, contact those attorneys by mail at: Lief Cabraser Heimann & Bernstein, 275 Battery Street, 29th Floor, San Francisco, CA 94111-3339 or through their website at www.lieffcabraser.com/cares-act-relief/.

end: CARES Act flyer; CARES Act FAQ; Simplified Tax Return Instructions; blank 1040 Form 2019; blank 1040 Form 2019 for seniors.

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A FEDERAL COURT HAS ORDERED THAT THE IRS MAY NOT DENY CARES ACT ECONOMIC IMPACT PAYMENTS TO ANYONE SOLELY BECAUSE THEY ARE INCARCERATED

If you are or were incarcerated at some point since March 27, 2020, you may need to take action by October 15, 2020 to receive a payment.

In March 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). The Act provides emergency relief to eligible individuals in the form of a tax credit for 2020. The Act instructs the IRS to issue advance refunds to eligible individuals as rapidly as possible.

The IRS previously took the position that people who are incarcerated are not eligible for advance refunds. On September 24, 2020, a federal court ruled that the IRS's position was likely unlawful. The case is Scholl v. Mnuchin, No. 4:20-cv-5309-PJH (N.D. Cal.). The court ordered the IRS to stop denying payments to people solely because they are incarcerated, and ordered the IRS to make payments to people who were previously denied one because they were incarcerated within 30 days.

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; 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.

If I am eligible, how much will my payment be?

If you meet the criteria above, your payment will be up to \$1,200 if you filed individually or \$2,400 if you filed jointly with a spouse, plus \$500 per qualifying child. Your payment will be reduced by 5% of income you received in 2019 above: \$150,000 for joint filers, \$112,500 for a head of household, and \$75,000 in all other cases.

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 Benefits or Railroad Retirement Benefits, you do not need to take any action. You should receive an automatic payment in the 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), but you are an eligible individual as defined above, you must take action by October 15 to receive an advance payment. If you have access to the Internet, you can file a claim at the following URL: <https://www.irs.gov/coronavirus/non-filers-enter-payment-info-her>. Alternatively, you can file a claim using the enclosed paper form, by mail postmarked on or by October 15.

Where can I find more information?

<https://www.lieffcabraser.com/cares-act-relief/>

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**Lieff
Cabraser
Heimann &
Bernstein**
Attorneys at Law

CARES Act Relief for Incarcerated People

On September 24, 2020, Judge Phyllis J. Hamilton of the U.S. District Court for the Northern District of California issued an Order certifying a nationwide class of people incarcerated in state and federal prisons, and granting the plaintiffs' motion for preliminary injunction requiring the U.S. Department of Treasury, the U.S. Internal Revenue Service, and the United States of America to stop withholding CARES Act stimulus funds from plaintiffs or any class member on the sole basis of their incarcerated status.

Read the Frequently Asked Questions (and Answers) relating to this decision, including whether and how to make a claim.

The Judge's preliminary injunction further ordered the defendants to reconsider their prior denial of advance refund payments to any person based on incarcerated status within 30 days, whether the denial was based on a 2018 or 2019 tax return, or on claims filed through the IRS's online "Non-Filer" portal.

Earlier, on August 1, 2020, Lieff Cabraser and the Equal Justice Society filed a groundbreaking lawsuit against the United States Department of the Treasury and Internal Revenue Service on behalf of a nationwide class of people who were incarcerated at any time from March 27, 2020 to the present—that is, people serving a sentence in state or federal prison. The lawsuit seeks to have a court order the Defendants to issue CARES Act stimulus relief to all eligible incarcerated people, or up to \$1,200 per eligible person plus \$500 per qualifying child.

Frequently Asked Questions About CARES Act Relief for Incarcerated People

Please be aware that the deadline and **the entire process for how to get CARES Act relief funds was set by the government.** The Equal Justice Society and Lieff Cabraser's role was bringing a lawsuit to ensure that the government didn't prevent incarcerated people and their families from participating in a benefit intended for all Americans.

1. What are the benefits available?

Eligible individuals can receive up to \$1,200 per person, or \$2,400 for married couples filing jointly, plus \$500 per qualifying child. Your benefit is reduced by 5% of any income you earned in a qualifying tax year above \$150,000 if you filed a joint return, \$112,500 if you are the head of a household, or \$75,000 otherwise.

2. How do I know if my children qualify as dependents for purposes of the claim form?

According to the IRS, your children only qualify for a payment if they were age 16 or younger on December 31, 2019, and if they lived with you for more than half of 2019.

3. Does it cost anything to file a claim with the IRS?

No.

4. Am I eligible?

You are eligible to file a claim if you satisfy all of the following requirements:

- You are a U.S. Citizen or Legal Permanent Resident
- You are not married to someone who lacks a social security number, or have a child who lacks one, UNLESS you or your spouse served in the Armed Forces in 2019
- You filed a tax return in 2018 or 2019 or you were exempt from doing so because your income in 2019 was below \$12,200 a year or, if married and filing jointly, below \$24,400
- You were not claimed as a dependent on another person's tax return

5. What if I entered prison before ever holding a paid job or filing any tax documents on the outside – am I still eligible?

Yes, so long as you meet the other general eligibility requirements listed above in Question 4.

6. If I am on parole, supervised release, released from all restrictions, and/or my record has been expunged, can I make a claim?

Yes. If you meet the other requirements set forth in Questions 4 and 5 above.

7. What is the filing deadline?

The IRS has currently set a deadline of October 15, 2020 to file a claim. This means that claims must be postmarked (if mailed) or e-filed (if online) on or by October 15.

8. How do I file a claim?

If you filed a 2018 or 2019 tax return or receive Social Security Benefits or Railroad Retirement Board Benefits, you do not need to file a claim. However, if you did not file a 2018 or 2019 tax return and your income was below \$12,200 (or \$24,400 if filing jointly) in 2019, then you should [file an online claim through the IRS's website](#).

9. Can I file a claim if I do not have a computer?

If you cannot file a claim online, then you may [file a claim on paper and through the mail by following the instructions here](#).

9a. Where do I mail my completed form?

The address will vary depending on where you live. See the chart below.

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

[More information is available on the IRS website.](#)

10. Can I file a claim if I had no earnings?

Yes. You are eligible for an advanced payment even if you had zero income in 2019.

11. What do I do if I did not file a tax return in 2018 or 2019 and my income was higher than \$12,200 (individually) or \$24,400 (jointly)?

The IRS does not currently have a mechanism in place to offer you an advanced refund if you did not file a 2018 or 2019 tax return but were required to do so because your qualifying income was higher than the amounts above. However, you may still be eligible for a CARES Act credit on your 2020 tax return. You should consult a tax professional for further advice on whether to file a belated 2018 or 2019 tax return, but it is unclear whether doing so at this time will result in issuance of an advance refund to you.

12. Can I make a claim if I do not have a bank account?

Yes. Just leave blanks in the “refund” section (lines 20-22) on the claim form, which ask for routing and account numbers. The IRS has indicated it will mail checks to people without bank accounts.

13. What do I do if I get a refund check but I am incarcerated?

Please check with your facility to understand its rules on how government tax refund checks will be distributed. For example, certain California rules provide that:

“Mailroom staff shall deliver all received. . . tax refund checks to the Inmate Trust Office. The Accounting Officer shall notify the facility representative that checks are being held pending determination of eligibility of the inmates to receive the checks. The facility representative shall notify the appropriate agency.

. . .

“Funds shall not be released for spending by the inmate for thirty (30) days from the date of deposit into the inmate trust account and must have cleared the bank upon which they were drawn. When any personal check, money order, cashier’s check, certified check, or any other negotiable instrument is received, the face of the envelope in which the funds were received shall be imprinted with a stamp indicating the funds have been accepted at this time. This stamp is not intended to indicate that the funds are immediately available for inmate use, but only that the funds were accepted for processing by the department.”

[Read the text of the applicable regulation for California](#), 15 CA ADC § 3140.

14. What do I do if I applied for a stimulus check before September 24 and it was rejected, or what do I do if the check was intercepted or returned?

The [court order](#) directs the IRS to automatically re-process these claims by October 24, 2020.

If you do not receive your check or direct deposit shortly after the processing deadline of October 24, 2020, please [check the IRS website to view the status of your claim](#): [IRS.gov/getmypayment](https://www.irs.gov/getmypayment)

If you do not receive your payment by November 1, 2020, and do not see it scheduled on the IRS website, please let us know.

15. What information do I need to have before filling out a claim?

You will need:

Full name
Mailing address
Email address
Date of birth
Valid Social Security number (unless you have an Individual Taxpayer Identification Number (ITIN) and are married to a military member)
Bank account and routing number

For each qualifying child:

Name
Social Security Number or Adoption Taxpayer Identification Number
Relationship of child to you or your spouse

16. How can I help people learn about stimulus money and making a claim?

We have created 3 forms that may be useful for printing and sharing:

- [Brief flyer about this benefit](#)
- [If the claimant did not file a tax return in 2018 or 2019, use this form](#)
- Blank claim form with income information as directed by the IRS [for all claimants who in 2019 earned less than \\$12,200](#) (individually) [or \\$24,400](#) (if filing jointly)
- [Sample claim form](#) with blanks filled in

17. Will I hear from the IRS about the status of my claim?

If you filed a claim electronically through the online portal, you should receive an email from the IRS advising you when the claim is “approved”. The IRS has also set up a claim tracking system that attempts to provide information about the status of claims within 2 weeks of receiving a claim. IRS states that you can find out the status of your claim by going to: [IRS.gov/getmypayment](https://www.irs.gov/getmypayment)

18. What if I filed a claim but have not received a deposit or a check from the IRS?

The IRS has advised that it is currently taking 4-6 weeks to process claims, from the time the claims “are approved” by the IRS. Please be advised that longer delays may be possible.

However, once a payment goes out, the IRS has indicated that it will let claimants know by letter that the payment was made: “For security reasons, the IRS plans to mail a letter about the economic impact payment to the taxpayer’s last known address within 15 days after the payment is paid. The letter will provide information on how the payment was made and how to report any failure to receive the payment. If a taxpayer is unsure they’re receiving a legitimate letter, the IRS urges taxpayers to visit [IRS.gov](https://www.irs.gov) first to protect against scam artists.”

[Payment Eligibility & General Information](#) (Q.A.4)

In the event that you receive a notice from the IRS that it sent you a payment but you did not receive it, you can also call the **IRS help line at 800-919-9835** to speak with a live person about the issue. The IRS also provides a number of resource links at [IRS.gov](https://www.irs.gov)

Persons receiving checks inside correctional facilities may experience additional delays in receiving funds, or a reduction of funds depending on the rules of the facility. Please note that the IRS has indicated it, too, will divert payments when there are outstanding debts, such as unpaid child support.

19. What is a “class action” or “class action lawsuit”?

A “class action” or “class action lawsuit” is a lawsuit in which a few individuals (plaintiffs) file a law suit against a defendant to protect the interests of a larger group of similar people (the class) affected by the same actions of the defendant. In this case, the plaintiffs are Colin Scholl and Lisa Strawn. The plaintiffs are representing themselves and a national class of incarcerated people who were illegally denied CARES Act (“stimulus”) payments by the Internal Revenue Service (IRS) on the basis of their incarcerated status. A victory in this case means that the IRS has to stop discriminating against people who are incarcerated and award them a CARES Act (“stimulus”) payment if the incarcerated person meets other basic eligibility requirements (described above, in these Frequently Asked Questions).

The eligibility requirements for CARES Act payments were established earlier this year by the United States Congress, and these requirements are **not** the subject of the lawsuit. Likewise, the US government decided the methods through which payments would be made (by direct deposit into bank accounts or by checks mailed to the claimants), and those methods are **not** the subject of the lawsuit. Finally, the case was filed against the IRS and Treasury Department challenging misconduct by those agencies, and the case is **not** against correctional authorities, meaning that the case does **not** affect correctional policies about mail or income received by people who are incarcerated.

A copy of the complaint is linked below.

20. Can I read the official court documents relating to the case?

Yes, see the list below.

- [Class Action Complaint](#)
- [Preliminary Approval Motion](#)
- [Amicus Brief](#)
- [Order](#)

21. Can you tell me more about The Equal Justice Society and Lieff Cabraser, who initiated the lawsuit discussed here?

About Lieff Cabraser Heimann & Bernstein, LLP

Lieff Cabraser Heimann & Bernstein, LLP, is a 100-plus attorney AV-rated law firm founded in 1972 with offices in San Francisco, New York, Nashville, and Munich. Described by *The American Lawyer* as “one of the nation’s premier plaintiffs’ firms,” Lieff Cabraser has litigated some of the most important civil cases in the United States and assisted clients in recovering over \$124 billion in verdicts and settlements. In March of 2020, *Benchmark Litigation* named Lieff Cabraser its “California Plaintiff Firm of the Year.” Lieff Cabraser is committed to access to justice for all.

About The Equal Justice Society

The Equal Justice Society is transforming the nation's consciousness on race through law, social science, and the arts. Led by President Eva Paterson, its legal strategy aims to broaden conceptions of present-day discrimination to include unconscious and structural bias by using social science, structural analysis, and real-life experience. Currently, EJS targets its advocacy efforts on school discipline, special education, and the school-to-prison pipeline, race-conscious remedies, and inequities in the criminal justice system.

Contact a Lawyer at Lieff Cabraser

Partners [Kelly M. Dermody](#) and [Yaman Salahi](#) and Associate [Jallé Dafa](#) are the Lieff Cabraser attorneys working on this case.

If you or your loved one is currently serving time in a state or federal facility or was recently released, please contact us for more information about your rights by filling out the form below. Your inquiries in pursuit of legal advice are privileged and confidential, and you will not be charged a fee to speak with us. The information you provide may help us hold the government accountable for its unlawful actions.

File a Simplified Paper Tax Return | Internal Revenue Service

If you don't typically file federal income taxes and you can't use our [Non-Filers Enter Payment Info Here](#) online tool, you can file a simplified paper tax return to get your Economic Impact Payment.

Who Can File

You can file a simplified paper tax return to get your payment **only** if **all** of these statements are true:

- You haven't filed a tax return for 2019
- You aren't required to file a tax return for 2019 – typically because your income is too low
- You have a Social Security number that lets you work in the United States
- You can't be claimed as someone else's dependent

When to File

You must file your simplified tax return by **October 15, 2020**, to get your Economic Impact Payment this year.

How to File

The first thing you need to do is download and print either [Form 1040, U.S. Individual Income Tax Return](#), or, if you are over age 65, [Form 1040-SR, U.S. Tax Return for Seniors](#).

To fill out the form and get your payment, follow these steps:

1. Write "EIP2020" on the top of your form.

Filing Status Section:

2. Check the filing status that applies to you. For help figuring that out, see our [Interactive Tax Assistant](#).

3. Enter your name, mailing address, and Social Security number.

- If you are married and you're filing a joint return for you and your spouse, you have to enter your Social Security number and your spouse's.
- If you or your spouse was an active member of the U.S. Armed Forces any time in 2019, you need to enter one spouse's Social Security number. For the other spouse, you can enter either their Social Security number or their individual taxpayer identification number (ITIN).

Standard Deduction Section:

4. Check any of the boxes that apply to you (and your spouse, if you're filing jointly). Remember that if someone else can claim you as a dependent on their taxes, you don't qualify for an Economic Impact Payment.

Dependents section:

5. Enter the information for your children who qualify for the Economic Impact Payment. Your children only qualify for a payment if they were age 16 or younger on December 31, 2019, and if they lived with you for more than half of 2019.

The information you'll need is:

- Your child's full name
- Their Social Security number or Adoption Taxpayer Identification Number
- Their relationship to you
- In column 4, you will:
 - Check the "child tax credit" box if your child has a Social Security number
 - Check the "credit for other dependents" box if your child has an Adoption Taxpayer Identification number

Income and Tax sections (Lines 1-11):

6. Enter \$1 on lines 2b, 7b, and 8b.
7. Enter \$0.00 on line 11b.
8. Leave every other line in this section blank.

Refund section:

9. If you want your payment deposited directly into your bank, put your bank account information in lines 21b through 21d. The account must be in the name of the filer who is receiving the Payment.
10. Leave the rest of this section blank.

Sign Here section:

11. Sign your name. If you are married and filing jointly, your spouse needs to sign, too. By signing, you are saying that everything on the form is true, and you will face a penalty if you have lied.
12. If you have an identity protection personal identification number (also called an IP PIN), enter it. If you don't have an IP PIN, you can leave that space blank.
13. In addition, a simplified return filer may enter the identifying information of any third-party designee, if applicable, at the bottom of page 2 of Form 1040 or Form 1040-SR.

Mail Your Simplified Tax Return:

14. Mail your completed form to the IRS. To find the IRS address:
 - Visit [Where to File Addresses](#)
 - Find where you live in column 1
 - Find the right IRS mailing address in column 2 under "And you *ARE NOT* enclosing a payment."

Remember, you have to mail your form by October 15, 2020, if you want to get your payment this year.

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

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):		(2) Social security number	(3) Relationship to you	(4) ✓ 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"/>

1	Wages, salaries, tips, etc. Attach Form(s) W-2		1
2a	Tax-exempt interest	2a	2b
3a	Qualified dividends	3a	3b
4a	IRA distributions	4a	4b
c	Pensions and annuities	4c	4d
5a	Social security benefits	5a	5b
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

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 <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	
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	

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)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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.) <input type="text"/>
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.) <input type="text"/>
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	Firm's address		Phone no.	Firm's EIN

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. 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/country Foreign postal code If more than four dependents, see inst. 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 inst.):	
			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 Schedule B if required.	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1
	2a Tax-exempt interest	2a
	3a Qualified dividends	3a
	4a IRA distributions	4a
	c Pensions and annuities	4c
5a Social security benefits	5a	
b Taxable interest	2b	
b Ordinary dividends	3b	
b Taxable amount	4b	
d Taxable amount	4d	
b Taxable amount	5b	
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	

Standard Deduction Chart* Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* . . . ▶

IF your filing status is . . .	AND the number of boxes checked is . . .	THEN your standard deduction is . . .	IF your filing status is . . .	AND the number of boxes checked is . . .	THEN your standard deduction is . . .
Single	1	13,850	Head of household	1	20,000
	2	15,500		2	21,650
Married filing jointly	1	25,700	Married filing separately	1	13,500
or	2	27,000		2	14,800
Qualifying widow(er)	3	28,300		3	16,100
	4	29,600		4	17,400

* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

12a Tax (see instructions). Check if any from:

1 Form(s) 8814 2 Form 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

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? ▶ b Routing number _____ ▶ c Type: Checking Savings

See instructions. ▶ 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 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

(Other than paid preparer) 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 ▶