



## Stimulus Checks for Incarcerated and Returning Citizens!

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People who are currently or were recently incarcerated are **now eligible for CARES Act stimulus checks, up to \$1,200 and an additional \$500 per qualifying child!**

How to claim the stimulus check:

- **If the currently/recently incarcerated person filed taxes in 2018 or 2019:** you do not have to do anything. The IRS has been ordered to send a payment within 30 days to the address listed on the tax return.
- **If the currently/recently incarcerated person already submitted an IRS Non-Filer claim and was denied because they were incarcerated:** you do not have to do anything. The IRS has been ordered to send a payment within 30 days to the address submitted through the Non-Filer claim.
- **If the currently/recently incarcerated person did not file a 2018 or 2019 tax return, and has not yet submitted the IRS Non-Filer claim yet, they MUST submit a claim by October 15, 2020. The Non-Filer claims can be submitted:**
  1. Online at <https://www.freefilefillableforms.com/#/fd/EconomicImpactPayment>, or
  2. By filling out and mailing in a hard copy [1040 form](#) or [1040-SR form](#) if you are 65 or older, found at <https://www.irs.gov/newsroom/file-a-simplified-paper-tax-return>.

Background:

On September 24, 2020, a judge ordered the IRS to distribute stimulus checks to any eligible person who is incarcerated or recently released. The IRS had previously not issued payments to people who were listed as incarcerated in their system. The IRS now must automatically send stimulus payments to incarcerated people who filed a 2018 or 2019 tax return, or who submitted a claim using the IRS Non-Filer portal but were denied for being incarcerated. The court ordered the IRS to send the payments out within 30 days.

The IRS may appeal the court decision, which could delay the distribution of the stimulus checks, but eligible individuals should still **file by October 15**. Visit <https://www.lieffcabraser.com/cares-act-relief> for answers to other questions and free legal consultations on stimulus checks for people who are incarcerated.

Note: the October 15, 2020 deadline was extended to November 21, 2020 if using the internet to submit a claim. If submitting a claim by paper, your claim must be postmarked by November 4, 2020.

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

No.

## 3. 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

## 4. 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.

## 5. 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](#).

## 6. 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](#).

### 6a. Where do I mail my completed form?

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

<b>If you live in...</b>	<b>And you ARE NOT enclosing a payment use this address</b>
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.](#)

#### **7. 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.

#### **8. 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.

#### **9. 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.

#### **10. 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.

#### **11. 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

#### **11. 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

#### **12. 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)

### **13. 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](tel:8009199835)** 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.

### **14. 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 polices about mail or income received by people who are incarcerated.

A copy of the complaint is linked below.

**15. 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](#)

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

About Lief Cabraser Heimann & Bernstein, LLP

Lief 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,” Lief 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 Lief Cabraser its “California Plaintiff Firm of the Year.” Lief 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 Lief Cabraser**

Partners [Kelly M. Dermody](#) and [Yaman Salahi](#) and Associate [Jallé Dafa](#) are the Lief 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.

First Name (required)

Last Name (required)

Email address (required)

Telephone

Street Address

City

State

Zip

In the box below, please describe whether you or a loved one are currently incarcerated, where the incarcerated individual is currently located, and whether or not they have received a CARES Act payment. We will review your message and contact you as soon as possible.

SEND





**Note: The form, instructions, or publication you are looking for begins after this coversheet.**

*Please review the updated information below.*

## **Reporting Excess Deductions on Termination of an Estate or Trust on Forms 1040, 1040-SR, and 1040-NR for Tax Year 2018 and Tax Year 2019**

Under [Proposed Regulations 113295-18](#), an excess deduction on termination of an estate or trust allowed in arriving at adjusted gross income (Internal Revenue Code (IRC) section 67(e) expenses) is reported as an adjustment to income on Forms 1040, 1040-SR, and 1040-NR; non-miscellaneous itemized deductions are reported, as applicable, on Schedule A (Form 1040 or 1040-SR) or Schedule A (Form 1040-NR); and miscellaneous itemized deductions are not deductible. Taxpayers may rely on the proposed regulations for tax years of beneficiaries beginning after 2017 and before the final regulations are published.

For tax year 2019, an excess deduction for IRC section 67(e) expenses is reported as a write-in on Schedule 1 (Form 1040 or 1040-SR), Part II, line 22, or Form 1040-NR, line 34. On the dotted line next to line 22 or line 34 (depending on which form is filed), enter the amount of the adjustment and identify it using the code "ED67(e)". Include the amount of the adjustment in the total amount reported on line 22 or line 34.

For tax year 2018, an excess deduction for IRC section 67(e) expenses is reported as a write-in on Schedule 1 (Form 1040), line 36, or Form 1040-NR, line 34. On the dotted line next to line 36 or line 34, (depending on which form is filed), enter the amount of the adjustment and identify it using the code "ED67(e)". Include the amount of the adjustment in the total amount reported on line 36 or line 34.

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.

Form fields for personal information: Your first name and middle initial, Last name, Your social security number, Spouse's social security number, Home address, Apt. no., Presidential Election Campaign, City, town or post office, state, and ZIP code, 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):

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents.

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.

Main income table with rows 1-11b: 1 Wages, salaries, tips, etc. Attach Form(s) W-2; 2a Tax-exempt interest; 3a Qualified dividends; 4a IRA distributions; c Pensions and annuities; 5a Social security benefits; 6 Capital gain or (loss); 7a Other income from Schedule 1, line 9; b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income; 8a Adjustments to income from Schedule 1, line 22; b Subtract line 8a from line 7b. This is your adjusted gross income; 9 Standard deduction or itemized deductions (from Schedule A); 10 Qualified business income deduction; 11a Add lines 9 and 10; b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-

<b>12a</b>	<b>Tax</b> (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	<b>12a</b>	
<b>b</b>	Add Schedule 2, line 3, and line 12a and enter the total		<b>12b</b>
<b>13a</b>	Child tax credit or credit for other dependents	<b>13a</b>	
<b>b</b>	Add Schedule 3, line 7, and line 13a and enter the total		<b>13b</b>
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0-		<b>14</b>
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10		<b>15</b>
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b>		<b>16</b>
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099		<b>17</b>
<b>18</b>	Other payments and refundable credits:		
<b>a</b>	Earned income credit (EIC)	<b>18a</b>	
<b>b</b>	Additional child tax credit. Attach Schedule 8812	<b>18b</b>	
<b>c</b>	American opportunity credit from Form 8863, line 8	<b>18c</b>	
<b>d</b>	Schedule 3, line 14	<b>18d</b>	
<b>e</b>	Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b>		<b>18e</b>
<b>19</b>	Add lines 17 and 18e. These are your <b>total payments</b>		<b>19</b>

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

**Refund**

Direct deposit? See instructions.

<b>20</b>	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you <b>overpaid</b>	<b>20</b>	
<b>21a</b>	Amount of line 20 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>21a</b>	
<b>b</b>	Routing number <input type="text"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number <input type="text"/>		
<b>22</b>	Amount of line 20 you want <b>applied to your 2020 estimated tax</b>	<b>22</b>	

**Amount You Owe**

<b>23</b>	<b>Amount you owe.</b> Subtract line 19 from line 16. For details on how to pay, see instructions	<b>23</b>	
<b>24</b>	Estimated tax penalty (see instructions)	<b>24</b>	

**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 <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>
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**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 <input type="text"/>	Date <input type="text"/>	Your occupation <input type="text"/>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Spouse's signature. If a joint return, <b>both</b> must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <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"/>	PTIN <input type="text"/>	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name <input type="text"/>	Phone no. <input type="text"/>			
Firm's address <input type="text"/>	Firm's EIN <input type="text"/>			

Filing Status

[X] 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: John A. Last name: Doe Your social security number: 1 2 3 4 5 6 7 8 9

Home address: Salinas Valley State Prison, P.O. Box 1050 City: Soledad, CA 93960-1050 Presidential Election Campaign: [ ] You [ ] Spouse

Standard Deduction: [ ] 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

Table with 4 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents

Main income table with rows 1-11b. Includes sections for Tax-exempt interest, Dividends, Pensions, Social security benefits, Capital gain, Other income, Adjustments, Standard deduction, and Taxable income.

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.

Annotations: 2b \$1, 3b Sections 2b, 7b, and 8b: State \$1 if you make less than \$12,200 as an individual or \$24,400 as a couple, 7b \$1, 8b \$1, 11b \$0.00 if you make less than \$12,200 as an individual or \$24,400 as a couple, 11b \$0.00

Fill in Sections 2b, 7b, 8b, and 11b as instructed above. Do NOT fill in any other line items.

<b>12a</b>	<b>Tax</b> (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	<b>12a</b>	
<b>b</b>	Add Schedule 2, line 3, and line 12a and enter the total		<b>12b</b>
<b>13a</b>	Child tax credit or credit for other dependents	<b>13a</b>	
<b>b</b>	Add Schedule 3, line 7, and line 13a and enter the total		<b>13b</b>
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0-		<b>14</b>
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10		<b>15</b>
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b>		<b>16</b>
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099		<b>17</b>
<b>18</b>	Other payments and refundable credits:		
<b>a</b>	Earned income credit (EIC)	<b>18a</b>	
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<b>d</b>	Schedule 3, line 14	<b>18d</b>	
<b>e</b>	Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b>		<b>18e</b>
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• If you have a qualifying child, attach Sch. EIC.  
 • If you have nontaxable combat pay, see instructions.

**Refund**

Direct deposit? See instructions.

<b>20</b>	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you <b>overpaid</b>	<b>20</b>	
<b>21a</b>	Amount of line 20 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>21a</b>	<b>BANK ACCOUNT:</b>
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>22</b>	Amount of line 20 you want <b>applied to your 2020 estimated tax</b>	<b>22</b>	

**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**

<b>23</b>	<b>Amount you owe.</b> Subtract line 19 from line 16. For details on how to pay, see instructions	<b>23</b>	
<b>24</b>	Estimated tax penalty (see instructions)	<b>24</b>	

**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)
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**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.

<b>Your signature</b>	<b>Date</b>	<b>Your occupation</b> Unemployed	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> 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"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name	Phone no.			
Firm's address	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.
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
If more than four dependents, see inst. and ✓ here ▶ <input type="checkbox"/>		

**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

(1) Dependents (see instructions): 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"/>

	1 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		1	
Attach Schedule B if required.	2a Tax-exempt interest . . . . .	2a	b Taxable interest . . . . . b Ordinary dividends . . . . . b Taxable amount . . . . . d Taxable amount . . . . . b Taxable amount . . . . .	
	3a Qualified dividends . . . . .	3a		2b
	4a IRA distributions . . . . .	4a		3b
	c Pensions and annuities . . . . .	4c		4b
	5a Social security benefits . . . . .	5a		4d
	6 Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .		5b	
	7a Other income from Schedule 1, line 9 . . . . .		6	
	b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . .		7a	
	8a Adjustments to income from Schedule 1, line 22 . . . . .		7b	
	b Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . .		8a	
Standard Deduction See Standard Deduction Chart below.	9 Standard deduction or itemized deductions (from Schedule A)	9	8b	
	10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10		
	11a Add lines 9 and 10 . . . . .		9	
	b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .		11a	
			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 or Qualifying widow(er)	1	25,700	Married filing separately	1	13,500
	2	27,000		2	14,800
	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? See instructions. 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

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

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