

John K. Carroll
President

Janet E. Sabel
*Attorney-in-Chief
Chief Executive Officer*

Mary Lynne Werlwas
*Director
Prisoners' Rights Project*

Eligibility to receive stimulus payment under the CARES Act

We write to alert you that you may have been improperly denied stimulus funds that were issued this past Spring by the federal government under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), if you were incarcerated in a prison or jail at any time from March 27, 2020 to the present. The federal Internal Revenue Service (“IRS”) refused to issue CARES Act payments to incarcerated individuals, but in response to a class-action lawsuit brought by a law firm in California (with which The Legal Aid Society has no affiliation or connection), a federal district court has ordered them to do so. Individual CARES Act stimulus payments can amount up to \$1,200 per eligible person plus \$500 per qualifying child.

We are providing you with this memo so that you can determine for yourself whether you are eligible and whether to submit a claim. We do not know whether you qualify to receive a CARES Act payment, and we cannot assist you in submitting a claim. We nevertheless are alerting you to this time-sensitive matter, because **claims must be received no later than October 15, 2020**, as further explained in this letter and its attachments.

On September 24, 2020, a California court ordered the U.S. Department of Treasury and the IRS to stop withholding CARES Act stimulus funds from incarcerated individuals on the sole basis of their incarcerated status. The preliminary injunction further ordered the Government 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.

If you think you may have been denied a CARES Act payment because you were incarcerated at some point from March 27, 2020 to the present, you may be eligible to now receive that payment if:

- 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; **AND**
- You were not claimed as a dependent on another person’s tax return.

We include for your reference documents provided by Lief Cabraser Heimann & Bernstein, the law firm that brought the class action in California. ***Again, we have no connection with that law firm, and any questions about your eligibility or the claims process should be directed to that firm. We will not be able to assist with determining your eligibility or submitting a claim.***

For a detailed explanation of the court order, CARES Act eligibility, and the claims process, please see the attached document published by Lieff Cabraser Heimann & Bernstein.. The document is entitled “CARES Act Relief for Incarcerated People.” We also included the law firm’s one-page class notice, which is titled, “A FEDERAL COURT HAS ORDERED THAT THE IRS MAY NOT DENY CARES ACT ECONOMIC IMPACT PAYMENTS TO ANYONE SOLELY BECAUSE THEY ARE INCARCERATED.”

As explained in both of these documents, you may be able to file your claim either by postal mail or by submitting a claim online. In order to submit a claim online, you must both have internet access and an email address. The online filing instructions can be found in the documents listed above.

You can also file a claim by submitting a simplified tax return. Enclosed you will find instructions from the IRS about how to do so. The instructions are entitled, “File a Simplified Paper Tax Return.” We also enclose the examples of claim forms and blank claim forms. You should read the instructions carefully to determine which form(s), if any, that you should file.

We must reiterate that The Legal Aid Society has no involvement in this class action. We are simply notifying you of its existence in hopes that it can assist you. We cannot assist you in determining your eligibility or submitting a claim. But again, ***please understand that any such claims must be submitted no later than October 15, 2020***, as further set forth in the attached documents. We realize that this is not much time to submit your claim and that if you are currently incarcerated there are barriers in place that make this particularly difficult. We are advocating for the New York City Department of Correction and the New York State Department of Corrections and Community Supervision to assist in alleviating these barriers.

We wish you the best of luck with this process.

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](tel: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 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

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.

First Name (required)	<input type="text"/>
Last Name (required)	<input type="text"/>
Email address (required)	<input type="text"/>
Telephone	<input type="text"/>
Street Address	<input type="text"/>
City	<input type="text"/>
State	<input type="text" value="---"/> 
Zip	<input type="text"/>
<p>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.</p>	
<input type="text"/>	

SEND

Your message was sent successfully. Please be aware that the Statute of Limitations (the deadline imposed by law within which you may bring a lawsuit) may severely limit the time remaining for you to file any potential claims you may have. Please also note that we cannot serve as your counsel in any matter unless you and our firm expressly agree, in writing, that we will serve as your attorney. Thank you again for your inquiry.

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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:

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?

www.lieffcabraser.com/cares-act-relief

EQUAL JUSTICE SOCIETY

SAN FRANCISCO
NEW YORK
NASHVILLE
MUNICH
lieffcabraser.com

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



File a Simplified Paper Tax Return

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.

Page Last Reviewed or Updated: 22-Sep-2020

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 instructions 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

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
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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.

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

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

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	

Direct deposit? See instructions.

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 <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>
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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 <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, both 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"/>		

Joint return? See instructions. Keep a copy for your records.

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

- 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 instructions 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

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
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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.

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

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

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	

Direct deposit? See instructions.

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 <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>
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Sign Here

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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, both 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"/>		

Joint return? See instructions. Keep a copy for your records.

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

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 filer and spouse names and social security numbers.

Form fields for home address, city, state, ZIP code, and foreign address information.

Standard Deduction section with checkboxes for dependent status and spouse itemizes.

Age/Blindness section with checkboxes for filer and spouse.

Table for dependents with columns for name, SSN, relationship, and tax credits.

Standard Deduction for— Single or Married filing separately, \$12,200; Married filing jointly or Qualifying widow(er), \$24,400; Head of household, \$18,350.

Main income table with rows 1 through 11b for various income types and deductions, including tax-exempt interest, dividends, and total income.

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

Cat. No. 11320B

Form 1040 (2019)

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

12a	Tax (see inst.) Check if any from Form(s): 1 <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	BANK ACCOUNT:
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
22	Amount of line 20 you want applied to your 2020 estimated tax	22	

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)
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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	Date	Your occupation Unemployed	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: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name	Phone no.			
Firm's address	Firm's EIN			