



PRISON LAW OFFICE  
General Delivery, San Quentin CA 94964  
Telephone (510) 280-2621 • Fax (510) 280-2704  
www.prisonlaw.com

Director:  
Donald Specter

Managing Attorney:  
Sara Norman

Staff Attorneys:  
Rana Anabtawi  
Laura Bixby  
Patrick Booth  
Steven Fama  
Alison Hardy  
Sophie Hart  
Jacob Hutt  
Rita Lomio  
Margot Mendelson

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 AND CAA STIMULUS PAYMENTS FOR PEOPLE IN JAIL OR PRISON**

(revised January 2021)

The information in this letter comes from the websites maintained by the Equal Justice Society and the Law Firm of Lief Cabraser Heimann & Bernstein, the attorneys who filed a lawsuit to help incarcerated people get their fair share of the emergency stimulus payments issued by the U.S. government. Those websites, which have information about the lawsuit, details about income limits for the stimulus payments, and answers to frequently asked questions, are at [www.caresactprisoncase.org](http://www.caresactprisoncase.org) and [www.lieffcabraser.com/cares-act-relief/](http://www.lieffcabraser.com/cares-act-relief/). The attorneys can be contacted at Lief Cabraser Heimann & Bernstein, 275 Battery Street, 29th Floor, San Francisco, CA 94111-3339.

In March 2020, the U.S. Congress passed the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The Act provided a stimulus tax credit of up to \$1,200 for eligible people. However, the IRS took the position that incarcerated people were not eligible for these stimulus payments. On September 24, 2020, a federal court ruled that the IRS’s position was likely unlawful. The case was brought by the called *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. The court set deadlines of November 4, 2020 to file paper claims and November 21, 2020 to file electronic claims to get CARES Act payments.

On December 27, 2020, the Consolidated Appropriations Act (CAA) became law. The CAA provides for a second round of stimulus payments of up to \$600 per qualified person, to be issued by January 15, 2021. Incarcerated people are eligible for these payments. The CAA stimulus checks are protected from debt collection, which means that prison and jail officials may not take money out of your stimulus payment for debts like child support, taxes, restitution or fees. **If you have already received your first stimulus payment, you should receive the second stimulus payment automatically.**

Board of Directors

Penelope Cooper, President • Margaret Johns, Vice President • Marshall Krause, Treasurer  
Harlan Grossman • Christiane Hipps • Cesar Lagleva • Jean Lu • Laura Magnani • Michael Marcum  
Ruth Morgan • Seth Morris • Vishal Shah • Michele WalkinHawk

Prison Law Office

**CARES ACT/CAA STIMULUS PAYMENTS FOR PEOPLE IN JAIL OR PRISON**

(January 2021)

page 2

**If you have not yet received your first stimulus payment, you likely will need to file a 2020 tax return to obtain both the first and second round of stimulus checks.** This applies if you did not file a CARES Act claim or did not meet the claim deadline. You also may need to file a 2020 tax return *even if* you applied for your CARES Act payment before the claim deadline, because the IRS was unable to process all of the claims before the end of 2020. The *Scholl* attorneys' websites state that instructions about the process for filing 2020 tax returns to obtain stimulus payments will be posted as soon as the information is available, probably in late January 2021. Prison Law Office will attempt to update this letter at that time.