

## PRISON LAW OFFICE

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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, OTHER STIMULUS PAYMENTS, & RECOVERY REBATE CREDIT (RRC) FOR PEOPLE IN JAIL OR PRISON

(revised March 2021)

<u>UPDATE!</u>: The 2020 federal and California income tax filing due dates for individuals have been automatically extended from April 15, 2021, to May 17, 2021.

#### FEDERAL STIMULUS PAYMENTS

The information in this section comes from a website maintained by the Equal Justice Society and the Law Firm of Lieff Cabraser Heimann & Bernstein, the attorneys who a filed a lawsuit to help incarcerated people get their fair share of the emergency COVID-19 stimulus payments issued by the U.S. government. The website, which has information about the lawsuit, details about income limits for the stimulus payments, and answers to frequently asked questions, is at www.caresactprisoncase.org.

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 (EIP1). 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.

## STIMULUS PAYMENTS FOR PEOPLE IN JAIL OR PRISON

(March 2021) page 2

In December 2020, the Consolidated Appropriations Act (CAA) became law. The CAA provided for a second round of stimulus payments of up to \$600 per qualified person, to be issued by January 15, 2021 (EIP2). Incarcerated people are eligible for these payments. If you received your first stimulus payment, you should have received the second stimulus payment automatically.

In March 2021, the federal government enacted a third stimulus law providing payments of up to \$1,400 to qualified people (EIP3). Incarcerated people are eligible for the third stimulus payment. If you received either the first or second stimulus, you do not need to do anything more – your eligibility will be determined based on information already in the system.

The different rounds of stimulus laws have different rules about whether jail and prison officials can take out money out of your stimulus payment for debts like restitution. CDCR can take payments out of the *first* round of stimulus money. The second round of stimulus payments are protected from debt collection, and CDCR staff have been instructed not to take money out of the second payments. The third stimulus payment is protected from some types of debts, but not others; we don't yet know how CDCR will treat these payments. If you think that CDCR staff have improperly taken money out of your stimulus payments, you should file a 602 grievance/appeal.

If you did not receive one or more of your stimulus payments, you will need to file a 2020 tax return (Form 1040) to claim a Recovery Rebate Credit (RRC) to obtain your stimulus payments. 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. On the form, you can request your first and/or second payments by seeking a "recovery rebate credit" at line 30 of the Form 1040. Once you complete and file the form, you will also be in the system for the third payment.

You will have to file a 2020 tax return (Form 1040) if the IRS issued any of your stimulus payments in the form of a debit card instead of a check or a bank deposit. CDCR has issued information on how it is handling debit cards. That information is attached to this letter. Note that CDCR had generally been returning debit cards to the IRS (except for people who have release dates set for soon after the debit card arrives). If CDCR returns your debit card to the IRS, then you must file a Form 1040 to receive your RRC in the form of a check or bank deposit,

On February 9, 2021, the IRS sent guidance to prison officials explaining how people in prison can obtain their RRC by filing a 2020 tax return (Form 1040). Attached to this letter are information on how to fill out the Form 1040, a blank Form 1040 and a sample filled-out Form 1040 that shows where to enter the RRC information. The model instructions and sample form are designed for people who are single tax-filers, or tax-filers who are married but filing separately, with a 2020 adjusted gross income below \$12,400. If you are married and filing a joint tax return, or you earned an income in 2020 above that amount, then you should *not* use this sample form; instead, please consult the IRS's general Form 1040 instructions.

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#### CALIFORNIA "GOLDEN STATE" STIMULUS PAYMENTS

In February 2021, California enacted "Golden State" Stimulus laws. The information in this section is from the California Franchise Tax Board website at www.ftb.ca.gov/about-ftb/newsroom/golden-state-stimulus/index.html# and www.ftb.ca.gov/about-ftb/newsroom/golden-state-stimulus/help.html.

Incarcerated people who file as married/registered domestic partner and have children may qualify for the stimulus payment. The stimulus payment is not available for incarcerated people using a single filing status and who do not have a qualifying child.

Qualified people will receive either a \$600 or \$1,200 payment; the payment is per tax return, not per person. Tax filers with social security numbers who made less than \$30,000 and claim the California Earned Income Tax Credit (CalEITC) will receive \$600 if they qualify for the California stimulus payment. Tax filers who made less than \$75,000 and who use an ITIN (Individual Taxpayer Identification Number) get a \$1,200 payment if they qualify for the California stimulus payment. (The state did this because most people who file their taxes with ITINs are immigrants who are not eligible for federal stimulus checks.) To receive your payment, you need to file a 2020 state tax form (540-EZ or 540) and, if required for eligibility, a Form 3514 to request the CalEITC. You don't need to fill out any other forms to request your stimulus payment -- if your 540-EZ or 540 form shows you are eligible, then you will be put in the system to receive a payment.

The payment will be by direct deposit or check in the mail. The Golden State Stimulus payments are subject to being taken for child support, spousal support, family support, or criminal restitution payable to victims.

**PLEASE NOTE:** We are sorry, but we cannot help anyone who is having problems collecting stimulus payments from California or the federal government. We will try to keep this handout updated, but that is all we can do for people. We wish you luck.

attached: CDCR FAQs and Instructions, Blank US Form 1040, Sample US Form 1040

# Second Distribution of Economic Impact Payments to Incarcerated Individuals

Frequently Asked Questions

#### What are Economic Impact Payments?

In December 2020, the United States Congress passed the Consolidated Appropriations Act, 2021, which provided emergency relief to eligible individuals in the form of a tax credit. During the first round of stimulus payments, authorized through the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the federal court directed the Internal Revenue Service (IRS) to stop denying payments to individuals solely due their incarcerated status and complete payments to those who were previously denied (*Scholl v. Mnuchin*). In order to process payments rapidly, the IRS utilized debit cards as a form of payment distribution; which CDCR and many other correctional institutions are unable to process on behalf of incarcerated individuals.

#### Who is eligible to receive an EIP?

In order to be eligible to receive an EIP, individuals must be a US Citizen or Permanent Legal Resident; not claimed as a dependent on another person's tax return; and if married, you and/or your spouse must have a valid Social Security Number.

#### How much is the benefit?

Eligible individuals who filed a 2019 joint tax return will receive up to \$1,200, and all other eligible individuals will receive up to \$600. Those with qualifying children on their 2019 tax return will receive up to \$600 in additional payment per qualifying child. For higher-income individuals, the payment amount is reduced by 5% of the amount their adjusted gross income exceeds the thresholds. Individuals with no qualifying dependents will become ineligible once the filer's Annual Gross Income reaches:

- Head of Household: \$124,500
- Joint Filing: \$174,000
- All other filing status: \$87,000
   Each of these amounts is increased by \$12,000 for each additional qualifying dependent.

#### How do I receive my EIP?

If you filed a 2019 tax return, or received a Round 1 EIP, you do not need to take action and should receive a payment. If you did not receive a Round 1 EIP, you may be able to claim a payment by claiming a Recovery Rebate Credit (Form 1040) when filing your 2020 taxes. Tax filing season opens February 12, 2021 and closes April 15, 2021. Forms submitted late are subject to penalty.

#### **How do I claim a Recovery Rebate Credit?**

If you are eligible and either didn't receive an EIP, received a debit card that was returned by CDCR, or think you qualify for more than you received, you will need to file a 2020 tax return and claim the Recovery Rebate Credit (RRC) even if you otherwise are not required to file a tax return. The IRS will check their RRC claim against EIP payments already made to prevent overpayments. A sample Form 1040 is provided.

- If only claiming Recovery Rebate Credit, see attached sample 1040
  - Select filing status.

# Second Distribution of Economic Impact Payments to Incarcerated Individuals

## Frequently Asked Questions

- o Enter name(s), including CDCR number, address, Social Security numbers(s).
- Answer virtual currency question.
- o Enter "Standard deduction" amount on line 12.
- o Compute the Recovery Rebate Credit amount using the instructions
- o Enter the computed amount to all the following lines:
- o line 30, Recovery Rebate
- o line 32, Total Other Payments and Refundable Credits
- o line 33, Total Payments
- o line 34, Overpaid
- o line 35a, Refunded to you
- Complete direct deposit information on line 35b-35d or check the box on line 35a and complete Form 8888 if you want to split your refund for deposit into more than one account or buy a U.S. Savings Bond. Please note: CDCR cannot accept direct deposits. We can only accept IRS payments in the form of paper checks.
- Don't forget to sign your return.
- Mailing addresses for where to file are at the bottom of attached 1040 sample

## What happens if the IRS sends my EIP in the form of a debit card?

CDCR is unable to process debit cards. If your EIP arrives in the form of a debit card, the Trust Office at your institution will notify you and will return the debit card to the issuing bank. You will need to claim the RRC (Form 1040) when filing your 2020 taxes. There will be a delay while the IRS processes these credits and issues paper checks. If you will parole/release on or before March 31, 2021, CDCR will issue the debit card upon release. You will be given two debit cards upon release – one issued by CDCR with release funds and trust balance and one issued by the IRS (EIP debit card) with your stimulus credit.

#### What if I have already been paroled/released when my EIP debit card arrives at CDCR?

If you have released to parole supervision, the Trust Office will mail the debit card to your Parole Agent who will provide it to you. If you were released to Post Release Community Supervision or discharged, your card will be returned to the IRS and you must claim the RRC (Form 1040) when filing your 2020 taxes.

#### What if my EIP debit card was received at an institution I am no longer housed at?

If you are now housed at a different institution your debit card will be returned to the IRS and you must claim the RRC (Form 1040) when filing your 2020 taxes. If you are still in a CDCR institution, the Trust Office at your previous location will notify the Trust Office at your current location and you will be notified a card was received in your name and returned to the IRS.

#### Will deductions be taken from my payment?

Round 2 EIP credit is not subject to any deductions, including restitution or family/child support.

#### How do I learn more about the EIP process?

For general information, call (800) 919-9835.

Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return

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

IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.	If y	Single Married filing jointly ou checked the MFS box, enter the son is a child but not your depende	name							sehold (HOH) V box, enter th			
Your first name	and n	niddle initial	Last	name							Your social security number		
If joint return, sp	ouse	's first name and middle initial	Last	name							Spouse	's social s	security number
Home address	numb	er and street). If you have a P.O. box, se	e instru	ictions.						Apt. no.	Check	u, or your	
City, town, or p	ost of	ice. If you have a foreign address, also o	omplet	e spaces b	elow.		State	e 	ZIP	code	to go to box be	this fund low will no	ointly, want \$3 d. Checking a ot change
Foreign country	name			Foreign	province/	/state/co	ounty	/	Fore	eign postal code	your ta	x or refun	
At any time du	ring 2	020, did you receive, sell, send, ex	change	e, or other	wise ac	quire a	ny f	inancial inte	rest in	any virtual cu	rrency?	Yes	s 🗌 No
Standard Deduction	Sor	neone can claim:	•			•		a dependent					
Age/Blindness	Υοι	: Were born before January 2,	1956	Are l	olind	Spou	ıse:	Was b	orn be	efore January 2	2, 1956	☐ Is	blind
Dependents If more than four		instructions): First name Last name					(3) Relations to you	ship (4) ✔ if qual Child tax cred			nalifies for (see instructions): edit Credit for other dependents		
dependents, see instructions													
and check here ►													
	1	Wages, salaries, tips, etc. Attach	Form(	s) W-2 .	·	· ·					. 1		
Attach Sch. B if	2a	Tax-exempt interest	2a			b	<b>b</b> Taxable interest		st			)	
required.	3a	Qualified dividends	3a			b	<b>b</b> Ordinary dividends .				. 3b	)	
	4a	IRA distributions	4a			b	Ta	axable amou	nt .		. 4k	)	
	5a	Pensions and annuities	5a			b	Ta	axable amou	nt .		. 5k	)	
Standard	6a	Social security benefits	6a			b	Ta	axable amou	nt .		. 6b		
• Single or	7	Capital gain or (loss). Attach Sch	edule [	D if require	ed. If no	t requir	red,	check here		▶ L	_		
Married filing separately,	8	Other income from Schedule 1, li					•				. 8		
\$12,400	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7	, and 8	B. This is y	our <b>tot</b> a	al incor	me				▶ 9		
<ul> <li>Married filing jointly or</li> </ul>	10	Adjustments to income:						1					
Qualifying	а	From Schedule 1, line 22					•		0a				
widow(er), \$24,800	b	Charitable contributions if you take the standard deduction. See instructions 10b											
<ul> <li>Head of household,</li> </ul>	С	Add lines 10a and 10b. These are	e your	total adju	stment	s to in	con	ne			► <u>10</u>	С	
\$18,650	11	Subtract line 10c from line 9. This	s is you	ur <b>adjuste</b>	ed gross	s incon	ne				► <u>11</u>		
<ul> <li>If you checked any box under [</li> </ul>	12	Standard deduction or itemized									. 12		
Standard	13	Qualified business income deduc	tion. A	ttach For	m 8995	or Forr	n 89	995-A			. 13		
Deduction, see instructions.	14	Add lines 12 and 13									. 14		
	15	Taxable income. Subtract line 1	4 from	line 11. If	zero or	less, e	nter	· -0			. 15		
For Disclosure,	Priva	cy Act, and Paperwork Reduction Act	Notice,	see separ	ate instr	uctions	<b>3.</b>		Ca	t. No. 11320B		Fo	orm <b>1040</b> (2020)

Form 1040 (2020)	)								Page <b>2</b>		
	16	Tax (see instructions). Check i	f any from Form	(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	3 🗌		16			
	17	Amount from Schedule 2, line	e3					17			
	18	Add lines 16 and 17	18								
	19	Child tax credit or credit for c	Child tax credit or credit for other dependents								
	20	Amount from Schedule 3, line	e7					20			
	21	Add lines 19 and 20						21			
	22	Subtract line 21 from line 18.						22			
	23	Other taxes, including self-en						23			
	24	Add lines 22 and 23. This is y						24			
	25	Federal income tax withheld									
	а	Form(s) W-2				25a					
	b	Form(s) 1099				25b					
	С	Other forms (see instructions				25c					
	d	Add lines 25a through 25c .	•					25d			
	26	2020 estimated tax payments						26			
<ul> <li>If you have a qualifying child,</li> </ul>	27	Earned income credit (EIC) .	•	•		27					
attach Sch. EIC.	28	Additional child tax credit. At				28					
<ul> <li>If you have nontaxable</li> </ul>	29	American opportunity credit f				29					
combat pay, see instructions.	30	Recovery rebate credit. See i		•		30		1			
000 111011 00110110.	31	Amount from Schedule 3, line				31		1			
	32	Add lines 27 through 31. The					•	32			
	33	Add lines 25d, 26, and 32. Th						33			
	34	If line 33 is more than line 24,						34			
Refund	35a	Amount of line 34 you want r						35a			
Direct deposit?	⊳ b	Routing number	erunded to you	. 11 1 01111 0000	► c Type:		Savings	33a			
See instructions.	►d	Account number			l l l	Checking	Javings				
	36	Amount of line 34 you want a	polied to your '	2021 estimate	vet be	36					
Amount	37	•	• • • • • • • • • • • • • • • • • • • •					37			
You Owe	31	Subtract line 33 from line 24.		-				31			
For details on		Note: Schedule H and Sche 2020. See Schedule 3, line 12	· ·	•	•	of the taxes you	owe for				
how to pay, see instructions.	38	Estimated tax penalty (see in:				38					
-		you want to allow another									
Third Party Designee		tructions					omplete k	elow.	□No		
Designee		signee's		Phone			onal identi				
		me ▶		no. ▶			ber (PIN)				
Sign		der penalties of perjury, I declare th									
Here	bel	ief, they are true, correct, and comp	olete. Declaration o	of preparer (othe		ased on all information			, ,		
	Yo	ur signature		Date	Your occupation				nt you an Identity IN, enter it here		
Joint return?								inst.) ▶	iiv, enter it nere		
See instructions.	Sp	ouse's signature. If a joint return, <b>b</b>	oth must sign.	Date	Spouse's occupat	ion	If the	IRS ser	nt your spouse an		
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————	Fir	m's address ▶					Firm	's EIN ▶	·		
Go to www.irs.go	v/Forn	n1040 for instructions and the lates	st information.						Form <b>1040</b> (2020)		

Form 1040-SR (2020) Page **4** 

## Standard Deduction Chart\*

Add the number of boxes checked in the "Age/Blindness" section of Standard Deduction on page 1 . . . . . ▶

IF your filing status is	AND the number of boxes checked is	THEN your standard deduction is
Single	1	\$14,050
oingle	2	15,700
	1	\$26,100
Married	2	27,400
filing jointly	3	28,700
	4	30,000
Qualifying	1	\$26,100
widow(er)	2	27,400
Head of	1	\$20,300
household	2	21,950
	1	\$13,700
Married filing	2	15,000
separately**	3	16,300
	4	17,600

<sup>\*</sup>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.

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Form **1040-SR** (2020)

<sup>\*\*</sup>You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

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<b>£1040</b>		rtment of the <u>Treasury</u> —Internal Revenue Servi <b>S. Individual Income Ta</b> x		urn 2	<u>2</u>	O	B No. 1545-	-0074	IRS Use Only	∕—Do not v	write or staple i	n this space.
Filing Status Check only one box.	If yo		Marr ame of	ied filing sepa				househo	ld (HOH)	Qua	alifying wide	ow(er) (QW)
Your first name												
If joint return, sp	oouse's	first name and middle initial	Last n		K	Ent	er your i			Spouse's social security number		
Home address P.O. Boy	(numbe < <i>5</i> 5	r and street). If you have a P.O. box, see	instruct	ions.			your las			Presidential Election Campaign Check here if you, or your		
Anyton	'n	ce. If you have a foreign address, also co	mplete	·			ate		JP	spouse if filing jointly to go to this fund. Ch box below will not ch		
Foreign country	name			Foreign provin	ce/state/o	county		Foreign	oostal code	e your tax or refund.  You Spous		
At any time du	ring 20	20, did you receive, sell, send, exch	nange,	or otherwise	acquire	any finar	ncial intere	st in any	virtual cu	rrency?	Yes	<b>✓ No</b>
Standard Deduction	_	eone can claim:	•		•		ependent					
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Dependents		•			l security nber	(3	Relationshi	ip			or (see instru	
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see instructions and check	i —					-					1	_
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$\overline{}$	1	Wages, salaries, tips, etc. Attach F	orm(s)	W-2	8 8 4	3 37	82 X X	9 3 3	6 64 1991 3	. 1		
Attach	2a	Tax-exempt interest	2a 🗎			<b>b</b> Taxal	ole interest	8 (		. 21	b	
Sch. B if required.	3a_	Qualified dividends	3a			<b>b</b> Ordin	ary divider	nds .		31	b	
required.	4a	IRA distributions	4a			<b>b</b> Taxal	ole amount		3() (6)	. 41	b	
	5a	Pensions and annuities	5a		á	<b>b</b> Taxal	ole amount	- 21 3	420 050	. 5	b	
Standard	6a	· · · · · · · · · · · · · · · · · · ·	6a				ole amount		MI 100	. 6	b	
Deduction for— Single or	7	Capital gain or (loss). Attach Sched	dule D	if required. If	not requ	ired, che	eck here		. ₂, ▶ [	_		
Married filing	8	Other income from Schedule 1, lin		(a) (c) (c)			K K K	X X 3	. (*) ((*)	. 8	-	
separately, \$12,400	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7,	and 8.	This is your <b>t</b> o	otal inco	ome 🕠	e v v	* * *	F 989 5065	▶ 9		
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Qualifying	а		• 1		8 9 8	75 728	. 10a	1		_		
widow(er), \$24,800	b	Charitable contributions if you take					ons 10t					
<ul> <li>Head of household,</li> </ul>	C	Add lines 10a and 10b. These are		-			8 8 8	e e s	120 (20	10		
\$18,650	11	Subtract line 10c from line 9. This	is your	adjusted gro	oss inco	me	N # X		. 24.1 E.E.	► <u>1</u>	1	

The Recovery Rebate Credit was eligible to be paid in two rounds of advance payments during 2020 and early 2021. These advanced payments are referred to as the first and second Economic Impact Payments.

12

13

14

15

12,400

Form 1040 (2020)

- U.S. citizens and U.S. resident aliens may be eligible to claim the Recovery Rebate Credit on Form 1040 if:

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

Standard deduction or itemized deductions (from Schedule A)

they did not receive the full amount of each payment,
 no one else can claim them as a dependent on their 2020 federal income tax return AND
 they have a social security number (SSN) that is valid for employment in the United States.

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

**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0- .

If you do not file a joint tax return with your spouse, have less than \$12,400 in income, and claim no qualifying children who live with you, claim the Recovery Rebate Credit as follows:

- Select 'Single' or 'Married filing separately' as your filing status.
   Enter your name, SSN, and address information and answer the question about virtual currency.
- 3. Enter your income on lines 1 through 8 followed by the \$12,400 standard deduction on lines 12 and 14.
- 4. Enter the Recovery Rebate Credit amount on lines 30, 32, 33, 34, and 35a. If the IRS did not issue you either Economic Impact Payment, enter \$1,800.
  - If the IRS issued a \$1,200 payment only, enter \$600. If the IRS issued a \$600 payment only, enter \$1,200.
- 5. Sign and date the tax return.

If you checked

Standard Deduction.

any box under

see instructions

12

13

14

CAMPLE

16 Tax (see Instructions, Check if any from Form(s): 1   8814   2   4972   3   16   17   1814   17   1814   17   1814   18   17   1814   18   17   1814   18   18   18   18   18   18	Form 1040 (2020	))									Page <b>2</b>
18		16	Tax (see ins	tructions). Check	if any from Form	(s): <b>1</b> 🗌 881	4 <b>2</b> 🗌 4972	3 🔲	190	. 16	
19 Child tax credit for other dependents 20 20 21 Add lines 19 and 20 22 Subtract line 21 from line 18. If zero or less, enter -0- 23 24 Add lines 22 and 23. This is your total tax 25 Federal income tax withheld from: 28 Federal income tax withheld from: 29 Federal inc		17	Amount from	m Schedule 2, line	e3 , , ,	E 8 8 8			957 (32)	. 17	
20 Amount from Schedule 3, line 7 21 Add lines 19 and 20 22 Subtract line 21 from line 18. If zero or less, enter -0- 23 Other taxes, including self-employment tax, from Schedule 2, line 10 24 Add lines 22 and 23. This is your total ax 25 Faderal income tax withheld from: 26 Form(s) W-2 27 Faderal income tax withheld from: 28 Form(s) W-2 29 Cother forms (see instructions) 29 Cother forms (see instructions) 29 Cother forms (see instructions) 20 Cother forms (see instructions) 20 Cother forms (see instructions) 20 Cother forms (see instructions) 21 Fyou have 3 22 Cotter forms (see instructions) 25 Cother forms (see instructions) 26 Cother forms (see instructions) 27 Earned income credit (EIC) 28 Additional foll tax credit. Attach Schedule 8812 29 Additional foll tax credit. Attach Schedule 8812 20 Additional foll tax credit. Attach Schedule 8812 20 Additional foll tax credit. Attach Schedule 8812 21 Amount from Schedule 3, line 13 22 Add lines 27 through 31. These are your total payments and refundable credits. ▶ 33 1., CO 31 Amount from Schedule 3, line 13 32 Add lines 27 through 31. These are your total payments 33 Add lines 25 (2, 6, 6, and 32. These are your total payments 34 Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ▶ 33 1., CO 35 Amount of line 34 you want refunded to you. If Form 8888 is attached, check here . ▶ 33 1., CO 36 Amount of line 34 you want refunded to you. If Form 8888 is attached, check here . ▶ 33 1., CO 37 Amount of line 34 you want refunded to you. If Form 8888 is attached, check here . ▶ 33 3., CO 38 Estimated tax penalty (see instructions) 39 Estimated tax penalty (see instructions) 40 Roccourt number 40 Amount of line 34 you want refunded to you. If Form 8886 is attached, check here . ▶ 33 3., CO 40 Roccourt number 40 Ro		18	Add lines 16	6 and 17						. 18	
21 Add lines 19 and 20		19	Child tax cr	edit or credit for o	other dependent	ts	n or one to t		St - 859	. 19	
22 Subtract line 21 from line 18. If zero or less, enter -0- 23 Other taxes, including self-employment tax, from Schedule 2, line 10 24 Add lines 22 and 23. This is your total tax 25 Federal income tax withheld from: a Form(s) 1099 C Other forms (see instructions) C Other forms (see instructions		20	Amount from	m Schedule 3, line	e7	to to to to			397 880	. 20	
23 Other taxes, including self-employment tax, from Schedule 2, line 10  24 Add lines 22 and 23. This is your total tax 25 Federal income tax withheld from:  a Form(s) 1099  c Other forms (see instructions)  d Add lines 25s through 25c  25c  25c  25c  25c  25c  25c  25c		21	Add lines 19	9 and 20	F 39 (* 39) 595	n n n	# 88 390 1000 #3 #		300 300	, 21	ĵ
Add lines 22 and 23. This is your total tax Federal income tax withheld from: Form(s) 1099 Cother forms (see instructions) Cot		22	Subtract lin	e 21 from line 18.	If zero or less,	enter -0- 🗼	R 24 19 280 (85 A		19 (340)	. 22	
Federal income tax withheld from:    Reduce \$1,800 by advance   Form(s) W-2   Form(s) 1099   Payments issued by the IRS.		23	Other taxes	, including self-er	mployment tax,	from Schedule	e 2, line 10		S4 846	. 23	
Pederal income tax withheld from: a Form(s) 1099 c Other forms (see instructions) d Add lines 25s through 25c 25d		24	Add lines 22	2 and 23. This is	your <b>total tax</b>	Poc	overy Peha	to Cradi	588	▶ 24	
b Fornis 1099 payments issued by the IRS.  c Other forms (see instructions) 25c c  d Add lines 25a through 25c		25	Federal inco	ome tax withheld	from:		-				
c Other forms (see instructions) d Add lines 25a through 25c  25d  Add lines 25a through 25c  25d  25d  25d  25d  25d  Add lines 25a through 25c  25d  25d  25d  25d  25d  25d  25d		а	Form(s) W-2	2		•0.7		•			
d Add lines 25a through 25c 2020 estimated tax payments and amount applied from 2019 return  25d 22d 22d 22d 22d 25d 25d 25d 27d 27d 28d 28d 29d 29d 29d 29d 29d 29d 29d 29d 29d 29		b	Form(s) 109	9	1 15 25 35 (5)	paym	ents issued	by the IR	S		
# If you have a qualitying child.  # If you have a qualitying child. # If you have a care direction companies and amount applied from 2019 return # If you have a care direction companies and amount applied from 2019 return # If you have a care direction companies and amount applied from 2019 return # If you have a care direction companies and amount applied from 2019 return # If you have a care direction companies and amount applied from 2019 return # If you have a care direction companies and amount applied from 2019 return # If you have a care direction companies and amount applied from 2019 return # If you have a care direction companies and amount applied from 2019 return # If you have a care direction companies and amount applied from 2019 return # If you have a care direction companies and amount applied from 2019 return # If you have a care direction companies and amount applied from 2019 return # If you have a care direction and amount applied from 2019 return # If you have a care direction and amount applied from 2019 return # If you have a care direction and amount applied from 2019 return # If you have a care direction and amount applied from 2019 return and a forestile set a		С	Other forms	s (see instructions	s)	*1 5 8 A	N 76 781 385 FI	25c			
additing child.  If you have nontaxable contract pay, see instructions  Amount from Schedule 3, line 13  24 Add lines 27 through 31. These are your total other payments and refundable credits.  25 Add lines 27 through 31. These are your total other payments and refundable credits.  26 Add lines 27 through 31. These are your total other payments and refundable credits.  27 Add lines 27 through 31. These are your total other payments and refundable credits.  28 Add lines 27 through 31. These are your total other payments and refundable credits.  29 Amount of line 30 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid.  36 Amount of line 34 you want refunded to you. If Form 8888 is attached, check here.  37 Amount of line 34 you want applied to your 2021 estimated tax.  38 Amount of line 34 you want applied to your 2021 estimated tax.  39 Amount of line 34 you want applied to your 2021 estimated tax.  30 1,, OO  31 Add lines 27 through 31. These are your total other payments and refundable credits.  30 4 1,, OO  31 Add lines 27 through 31. These are your total other payments and refundable credits.  30 1,, OO  31 Add lines 27 through 31. These are your total other payments and refundable credits.  32 1,, OO  33 Add lines 27 through 31. These are your total other payments and refundable credits.  34 1,, OO  35 Amount of line 34 you want refunded to you. If Form 8888 is attached, check here.  35 Amount of line 34 you want applied to your 2021 estimated tax.  38 Amount of line 34 you want applied to your 2021 estimated tax.  39 Amount of line 34 you want applied to your 2021 estimated tax.  30 1,, OO  31 Add lines 27 through 31. These are your total other payments.  30 1,, OO  31 Add lines 27 through 31. These are your total other payments.  30 1,, OO  31 Add lines 27 through 31. These are your total other payments.  30 1,, OO  31 Amount of line 34 you want applied to your 2021 estimated tax.  31 Add lines 27 through 31. These are your total other payments.  32 1,, OO  33 Amount of l		d	Add lines 25	5a through 25c	C 06 08 080 080				(*) (*)	. 25d	
usuiting child, attach Sch. El. 27	• If you have a	26	2020 estima	ated tax payment	s and amount a	pplied from 20	119 return . 😘 .	<b>\</b>	39 (39)	. 26	
and interest and the property in the property of the property	qualifying child,	27	Earned inco	me credit (EIC)	. W. Sk. Skil (186)	6 8 6 K	N 54 541 536 43	27			
Amount form Schedule 3, line 12, and the see instructions  30		28	Additional of	child tax credit. At	tach Schedule 8	3812	7 37 31 310 E	28			
Recovery rebate credit. See instructions.   30	nontaxable	29	American o	pportunity credit	from Form 8863	8, line 8 .	. 2 90 20 2	29	,		
31 Amount from Schedule 3, line 13 32 Add lines 27 through 31. These are your total other payments and refundable credits 33 Add lines 25d, 26, and 32. These are your total payments  Note: Schedule 3, line 12e, and line 24 from line 33. This is the amount you overpaid 35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here  Note: Schedule H and Schedule St filers 2020. See Schedule H and Schedule St filers 2020. See Schedule 3, line 12e, and its instructions.  Third Party Designee  Do you want to allow another person to districtions Designee's name  Do you want to allow another person to districtions.  Third Party Designee's name  Do you want to allow another person to districtions.  Third Party Designee's name  Do you want to allow another person to districtions.  Designee's name  Do you want to allow another person to districtions.  Designee's name  Do you want to allow another person to districtions.  Designee's name  Do you want to allow another person to districtions.  Designee's name  Do you want to allow another person to districtions.  Designee's name  Do you want to allow another person to districtions.  Designee's name  Do you want to allow another person to districtions of which preparer has any 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  Your signature.  Firm's amme  Proparer's name  Preparer's signature  Preparer's name  Preparer's signature  Preparer's name  Preparer's signature  Preparer's name  Preparer's signature  Preparer's name  Preparer's signature  Proparer's name  Proparer's name  Proparer's name  Preparer's signature  Proparer's name  Proparer's name  Preparer's signature  Proparer's name  Preparer's signature  Proparer's name  Preparer's name  Preparer's signature  Proparer's name		30	Recovery re	ebate credit. See i	instructions ,	R 8 R 8		30	1,, 0	0	
Refund  Refund  34		31	Amount from	m Schedule 3, line	e 13		* 34 (4) (5)	31			
Refund   34		32	Add lines 2	7 through 31. The	ese are your <b>tota</b>	al other paym	ents and refunda	ble credits .	120 120	▶ 32	1,,00
See instructions   See instru		33	Add lines 25	5d, 26, and 32. Th	nese are your <b>to</b>	tal payments	SE 200 126 SE 1		290 398	▶ 33	1,,00
See instructions   See instru	Refund	34	If line 33 is	more than line 24	, subtract line 2	4 from line 33.	This is the amou	nt you <b>overp</b> a	id 👊	. 34	1,,00
Direct deposit?   See instructions.   See instruction.   See instruct	Helulia	35a	Amount of I	ine 34 you want r	efunded to you	. If Form 8888	is attached, ched	ck here	_3, ▶	35a	
Amount You Owe For details on Note: Schedule H and Schedule SE filers 2020. See Schedule 3, line 12e, and its instructions.  Third Party Designee    Do you want to allow another person to districtions   Designee's name   Phone   Personal identification   Designee's name   Phone   Phone   Personal identification   Date   Protection PIN, enter it here (see instructions   Date   Propagal   Preparer's signature   Preparer's signature   Prone no.	•	▶b	Routing num	nber			► c Type:	Checking	Savin	gs	
Amount You Owe For details on now to pay, see instructions.  Third Party Designee  Do you want to allow another person to dis instructions  Designee's name ►  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.  Phone no.  Preparer's signature  Phone no.  Preparer's signature  Preparer's signature  Phone no.  Preparer's signature  Preparer's signature  Phone no.  Preparer's signature	See instructions.	▶d	Account nun	nber	<u>k</u>						
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Note: Schedule H and Schedule SE filers 2020. See Schedule 3, line 12e, and its inst instructions.  Note: Schedule H and Schedule SE filers 2020. See Schedule 3, line 12e, and its inst Estimated tax penalty (see instructions)  Do you want to allow another person to dis instructions  Designee'  Designee's name ▶  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 bellef, 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  JOHN DOC  Spouse's signature. If a joint return, both must sign.  Phone no.  Preparer's signature  Preparer's signature  Date  Preparer's signature  Date  Preparer's signature  Phone no.  Preparer's signature  Phone no.  Firm's name ▶  Firm's name ▶  Firm's address ▶  Phone no.  Preparer's EIN ▶	Amount	37	Subtract lin	e 33 from line 24.	This is the amo	ount you owe	now		300 190	▶ 37	
2020. See Schedule 3, line 12e, and its inst now to pay, see instructions.  Third Party Designee  Do you want to allow another person to distinstructions name ▶  Do you want to allow another person to distinstructions name ▶  Do you want to allow another person to distinstructions name ▶  Do you want to allow another person to distinstructions name ▶  Do you want to allow another person to distinstructions name ▶  Do you want to allow another person to distinstructions name ▶  Do you want to allow another person to distinstructions name ▶  Do you want to allow another person to distinstructions name ▶  Do you want to allow another person to distinstructions name ▶  Do you want to allow another person to distinstructions name ▶  Do you want to allow another person to distinstructions name ▶  Phone no. ▶  Phone personal identification number (PIN) ▶  Date Your occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶  If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶  If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶  Phone no. Preparer's name Preparer's signature Date PTIN Check if: Self-employed Preparer Use Only  Firm's name ▶  Firm's name ▶  Firm's address ▶  Phone no. Firm's EIN ▶	You Owe				\ _				l	for	
Third Party Designee  Do you want to allow another person to dis instructions Designee's name ▶  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  John Doe Spouse's signature. If a joint return, both must sign.  Phone no.  Preparer's signature  Preparer's signature  Don't enter a bank account that is not in your name.  Complete below.  No  Personal identification number (PIN) ▶  If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶  If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶  Phone no.  Preparer's name  Preparer's signature  Date  Preparer's name  Preparer's signature  Date  Prim's name  Phone no.  Firm's name  Phone no.  Firm's address  Phone no.  Firm's address  Phone no.  Firm's address											
Designee    Designee		38	Estimated to	ax penalty (see in	structions) 🕌						
Designee's name ▶	<b>Third Party</b>	Do	you want t	o allow another	person to dis						
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  John Doe  See instructions. Keep a copy for your records.  Phone no.  Phone no.  Preparer's name  Preparer's signature  Date  Spouse's occupation  Email address  Preparer's signature  Date  Prin's name  Preparer's signature  Phone no.  Firm's address  Phone no.  Firm's address  Prim's address  Prim's EIN  Firm's EIN  Firm's EIN	Designee	ins	structions	47 Sec. 45 A B B B	5 (8 38 387 586	that is	not in your r	name.	. Comple	ete below.	☐ No
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.         John Doe       If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶			· .			_					
Here    Date   Your occupation   Date   Your occupation   If the IRS sent you an Identity   Protection PIN, enter it here (see inst.) ▶				ford a laboration of					-	-	
Spouse's signature   Date   Your occupation   If the IRS sent you an Identity   Protection PIN, enter it here   (see inst.)	_		•								, ,
John Doe  3/15/21  See instructions. Keep a copy for your records.  Phone no.  Preparer's name  Preparer's signature  Preparer's signature  Protection PIN, enter it here (see inst.)   If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)   If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)   Phone no.  Preparer's name  Preparer's signature  Preparer's signature  Preparer's signature  Preparer's signature  Proparer's signature	Here			-,,,					11471		
See instructions. Keep a copy for your records.  Phone no.  Preparer's name  Preparer's signature  Preparer  Firm's name  Firm's address  Pouse'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.) ▶		K.					Tour occupation				
Keep a copy for your records. Phone no. Email address   Paid Preparer's name Preparer's signature Date PTIN Check if:		1	jonn E	>0e		3/15/21			(	(see inst.)	
Phone no.  Preparer's name  Preparer's signature  Preparer  Firm's name ►  Firm's address  Preparer  Firm's address  Preparer's signature  Preparer's signature  Preparer's signature  Preparer's signature  Preparer's signature  Preparer's signature  Phone no.  Phone no.  Firm's EIN ►		Sp	ouse's signatur	re. If a joint return, <b>b</b>	oth must sign.	Date	Spouse's occupati	on			
Phone no.  Preparer's name  Preparer's signature  Preparer  Preparer's signature  Date  PTIN  Check if:  Self-employed  Phone no.  Phone no.  Firm's name ▶  Firm's address ▶		•									ection PIN, enter it nere
Preparer's name Preparer's signature  Date PTIN Check if:  Self-employed Firm's name ▶ Firm's address ▶  Phone no. Firm's EIN ▶		Dh	ono no			Email address				(	
Preparer Use Only Firm's address ►    Self-employed	<del>12</del>				Preparer's signat			Date	PTIN	ı	Check if:
Preparer Use Only Firm's name ► Phone no. Firm's ell ► Firm's ell ►	Paid		,		opaior o dignat	J			' ' ' '		_
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	Use Only	D									
	Go to want ire co			ections and the leter	et information				-1.1	TITILI S EIN	

Mailing addresses are based on the state you live in:

Alabama, Arkansas, Delaware, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, South Carolina, Tennessee, Oklahoma, Vermont, Virginia, Wisconsin **Mail to:** Department of the Treasury, Internal Revenue Service, Kansas City, MO 64999-0002

Alaska, California, Hawaii, Ohio, Washington

Until June 18, 2021 - **Mail to:** Department of the Treasury, Internal Revenue Service, Fresno, CA 93888-0002 After June 18, 2021 - **Mail to:** Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0002

Arizona, Colorado, Connecticut, District of Columbia, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, West Virginia, Wyoming **Mail to:** Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0002

Florida, Louisiana, Mississippi, Texas

Mail to: Department of the Treasury, Internal Revenue Service, Austin, TX 73301-0002

## **Recovery Rebate Credit Worksheet—Line 30**

Refer	<b>e you begin:</b> $$ See the instructions for line 30 to find out if you can take this credit and for definitions and ot	har information
Belon	needed to fill out this worksheet.  If you received Notice 1444 and Notice 1444-B, have them available.	ner information
	Don't include on line 16 or 19 any amount you received but later returned to the IRS.	
1.	Can you be claimed as a dependent on another person's 2020 return? If filing a joint return, go to line 2.	
	$\square$ No. Go to line 2.	
	Yes. You can't take the credit. Don't complete the rest of this	
2.	worksheet and don't enter any amount on line 30.  Does your 2020 return include a valid social security number (defined under <i>Valid social security number</i> , earlier)	
2.	for you and, if filing a joint return, your spouse? $v_{es}$ . Skip lines 3 and 4, and go to line 5.	
	If you are Cline a joint actions as to line 2	
	No. If you are filing a joint return, go to line 3.	
	If you aren't filing a joint return, you can't take the credit.  Don't complete the rest of this worksheet and don't enter any amount on line 30.	
3.	Was at least one of you a member of the U.S. Armed Forces at any time during 2020, and does at least one of you have a valid social security number (defined under <i>Valid social security number</i> , earlier)?	
	Yes. Your credit is not limited. Go to line 5.	
	No. Go to line 4.	
4.	Does one of you have a valid social security number (defined under <i>Valid social security number</i> , earlier)?	
	Yes. Your credit is limited. Go to line 5.	
	No. Stop You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.	
5.	If your EIP 1 was \$1,200 (\$2,400 if married filing jointly) plus \$500 for each qualifying child you had in 2020, skip lines 5 and 6, enter zero on lines 7 and 16, and go to line 8. Otherwise, enter:	
	• \$1,200 if single, head of household, married filing separately, qualifying widow(er), or if married filing	
	jointly and you answered "Yes" to question 4, or  • \$2,400 if married filing jointly and you answered "Yes" to question 2 or 3.	5.
6.		
	Multiply \$500 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number	6
7.	Add lines 5 and 6	
8.	If your EIP 2 was \$600 (\$1,200 if married filing jointly) plus \$600 for each qualifying child you had in 2020, skip	/ <b>·</b>
	lines 8 and 9, enter zero on lines 10 and 19, and go to line 11. Otherwise, enter:  • \$600 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or  • \$1,200 if married filing jointly and you answered "Yes" to question 2 or 3.	
9.	Multiply \$600 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number	9.
10.	Add lines 8 and 9	
11.	Enter the amount from line 11 of Form 1040 or 1040-SR	
12.	Enter the amount shown below for your filing status:	· · · · · · · · · · · · · · · · · · ·
121	0.4.50.000.00.00.00.00.00.00.00.00.00.00.00	13
	<ul> <li>\$150,000 if married filing jointly or qualifying widow(er)</li> <li>\$112,500 if head of household</li> <li>\$75,000 if single or married filing separately</li> </ul>	12
13.	Is the amount on line 11 more than the amount on line 12?	
	No. Skip line 14. Enter the amount from line 7 on line 15 and the amount from line 10 on line 18.	
	Yes. Subtract line 12 from line 11.	13
14.	Multiply line 13 by 5% (0.05)	
15.	Subtract line 14 from line 7. If zero or less, enter -0-	15
16.	Enter the amount, if any, of EIP 1 that was issued to you (before offset for any past-due child support payment). You may refer to Notice 1444 or your tax account information at <a href="IRS.gov/Account">IRS.gov/Account</a> for the amount to enter here	16
17.	Subtract line 16 from line 15. If zero or less, enter -0 If line 16 is more than line 15, you don't have to pay back the difference	
18.	Subtract line 14 from line 10. If zero or less, enter -0-	18.
19.	Enter the amount, if any, of EIP 2 that was issued to you. You may refer to Notice 1444-B or your tax account information at <i>IRS.gov/Account</i> for the amount to enter here	
20.	Subtract line 19 from line 18. If zero or less, enter -0. If line 19 is more than line 18, you don't have to pay back	
21.	the difference	20
21.	1040 or 1040-SR	21