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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)

UPDATE!: 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 Lief Cabraser Heimann & Bernstein, the attorneys who 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.

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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.

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

- Enter name(s), including CDCR number, address, Social Security numbers(s).
- Answer virtual currency question.
- Enter “Standard deduction” amount on line 12.
- Compute the Recovery Rebate Credit amount using the instructions
- Enter the computed amount to all the following lines:
 - line 30, Recovery Rebate
 - line 32, Total Other Payments and Refundable Credits
 - line 33, Total Payments
 - line 34, Overpaid
 - 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.

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 your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent

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

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? [] Yes [] No

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, 1956 [] Are blind Spouse: [] Was born before January 2, 1956 [] Is blind

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

Main income table with rows 1-15: 1 Wages, salaries, tips, etc. Attach Form(s) W-2; 2a Tax-exempt interest; 3a Qualified dividends; 4a IRA distributions; 5a Pensions and annuities; 6a Social security benefits; 7 Capital gain or (loss); 8 Other income from Schedule 1, line 9; 9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income; 10 Adjustments to income; 11 Subtract line 10c from line 9. This is your adjusted gross income; 12 Standard deduction or itemized deductions; 13 Qualified business income deduction; 14 Add lines 12 and 13; 15 Taxable income.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>		16
17	Amount from Schedule 2, line 3		17
18	Add lines 16 and 17		18
19	Child tax credit or credit for other dependents		19
20	Amount from Schedule 3, line 7		20
21	Add lines 19 and 20		21
22	Subtract line 21 from line 18. If zero or less, enter -0-		22
23	Other taxes, including self-employment tax, from Schedule 2, line 10		23
24	Add lines 22 and 23. This is your total tax		24
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2020 estimated tax payments and amount applied from 2019 return		26
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits		32
33	Add lines 25d, 26, and 32. These are your total payments		33

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>		35a
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	

Amount You Owe

For details on how to pay, see instructions.

37	Subtract line 33 from line 24. This is the amount you owe now		37
Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.			
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's EIN				

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
	2	15,700
Married filing jointly	1	\$26,100
	2	27,400
	3	28,700
	4	30,000
Qualifying widow(er)	1	\$26,100
	2	27,400
Head of household	1	\$20,300
	2	21,950
Married filing separately**	1	\$13,700
	2	15,000
	3	16,300
	4	17,600

* 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.

** 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.

SAMPLE

Form 1040

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

2020

OMB No. 1545-0074

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

Filing Status [X] Single [] Married filing jointly [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent

Your first name and middle initial: John
Last name: Doe #98765-012
Your social security number: 123 45 6789
Spouse's social security number:
Home address: P.O. Box 5555
City, town, or post office: Anytown
State: State ZIP code: ZIP
Foreign country name: Foreign province/state/county: Foreign postal code:
Presidential Election Campaign: [] You [] Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? [] Yes [X] No

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, 1956 [] Are blind Spouse: [] Was born before January 2, 1956 [] Is blind

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

Main income table with columns for various income types (1-15) and taxable income. Includes instructions for attaching Form(s) W-2 and calculating total income.

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

Cat. No. 11320B

Form 1040 (2020)

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.

- U.S. citizens and U.S. resident aliens may be eligible to claim the Recovery Rebate Credit on Form 1040 if:
1. they did not receive the full amount of each payment,
2. no one else can claim them as a dependent on their 2020 federal income tax return AND
3. they have a social security number (SSN) that is valid for employment in the United States.

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:

- 1. Select 'Single' or 'Married filing separately' as your filing status.
2. 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.

U.S. territory residents should not follow these simplified instructions and should contact their territory tax authorities.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your total tax	24	
25	Federal income tax withheld from:		
a	Form(s) W-2		
b	Form(s) 1099		
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	1, 00
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	1, 00
33	Add lines 25d, 26, and 32. These are your total payments	33	1, 00

Recovery Rebate Credit
Reduce \$1,800 by advance payments issued by the IRS.

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1, 00
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	1, 00
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe now	37	
38	Estimated tax penalty (see instructions)		

Bank Account Info
If blank, you'll receive a check.
Don't enter a bank account that is not in your name.

Third Party Designee

Do you want to allow another person to discuss your return with the IRS? Yes No

Designee's name: _____ Phone no.: _____ Personal identification number (PIN): _____

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
John Doe	3/15/21		
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"/> Self-employed
Firm's name			Phone no.	
Firm's address			Firm'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

- Before you begin:**
- ✓ See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.
 - ✓ If you received Notice 1444 and Notice 1444-B, have them available.

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.				
	<input type="checkbox"/> No. Go to line 2.				
	<input type="checkbox"/> Yes. You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.				
2.	Does your 2020 return include a valid social security number (defined under <i>Valid social security number</i> , earlier) for you and, if filing a joint return, your spouse?				
	<input type="checkbox"/> Yes. Skip lines 3 and 4, and go to line 5.				
	<input type="checkbox"/> 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)?				
	<input type="checkbox"/> Yes. Your credit is not limited. Go to line 5.				
	<input type="checkbox"/> 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)?				
	<input type="checkbox"/> Yes. Your credit is limited. Go to line 5.				
	<input type="checkbox"/> No. 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	7. _____			
8.	If your EIP 2 was \$600 (\$1,200 if married filing jointly) plus \$600 for each qualifying child you had in 2020, skip 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.	8. _____			
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	10. _____			
11.	Enter the amount from line 11 of Form 1040 or 1040-SR	11. _____			
12.	Enter the amount shown below for your filing status:				
	<table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"> <ul style="list-style-type: none"> • \$150,000 if married filing jointly or qualifying widow(er) • \$112,500 if head of household • \$75,000 if single or married filing separately </td> <td style="width: 5%; text-align: center; vertical-align: middle;">}</td> <td style="width: 15%;"></td> </tr> </table>	<ul style="list-style-type: none"> • \$150,000 if married filing jointly or qualifying widow(er) • \$112,500 if head of household • \$75,000 if single or married filing separately 	}		12. _____
<ul style="list-style-type: none"> • \$150,000 if married filing jointly or qualifying widow(er) • \$112,500 if head of household • \$75,000 if single or married filing separately 	}				
13.	Is the amount on line 11 more than the amount on line 12?				
	<input type="checkbox"/> No. Skip line 14. Enter the amount from line 7 on line 15 and the amount from line 10 on line 18.				
	<input type="checkbox"/> Yes. Subtract line 12 from line 11.	13. _____			
14.	Multiply line 13 by 5% (0.05)	14. _____			
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 IRS.gov/Account 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	17. _____			
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 IRS.gov/Account for the amount to enter here	19. _____			
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 the difference	20. _____			
21.	Recovery rebate credit. Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR	21. _____			