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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.

STIMULUS PAYMENTS FOR PEOPLE IN JAIL OR PRISON

(revised July 2022)

In the past few years, the U.S. and California governments have enacted several tax stimulus and rebate laws. The intent of the laws is to help people with financial hardships due to COVID-19 and high inflation. There are different rules for each of the stimulus payments. Some of these payments are available to people in prison or jail, but some are not. This letter provides an overview of the laws based on information from the IRS, California Franchise Tax Board, CDCR, and other sources.

FEDERAL STIMULUS PAYMENTS

In 2020 and 2021, the U.S. government enacted three rounds of emergency COVID-19 stimulus payments for taxpayers. These are called “Economic Impact Payments.” The IRS website has excellent up-to-date information about these payments and how to claim payments at: www.irs.gov/newsroom/recovery-rebate-credit. The information is available in several languages.

Incarcerated people can receive all three of the federal Economic Impact Payments.¹ To be eligible, you must be a U.S. citizen or U.S. resident alien (meaning you either have a “green card” or “substantial presence” in the U.S.). The full payments apply people whose adjusted gross income is no more than \$75,000 (or \$150,000 if married and filing jointly or \$112,500 if filing as head of household). The payments are less for people with higher incomes.

¹ The IRS originally refused to send the first payment to incarcerated people, but a court ordered the IRS to stop denying payments to incarcerated people. (*Scholl v. Mnuchin*, No. 4:20-cv-5309-PJH (N.D. Cal. 2020)).

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STIMULUS PAYMENTS FOR PEOPLE IN JAIL OR PRISON

(July 2022)

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The amounts of the three Economic Impact Payments are:

- The **March 2020 first stimulus law** (the “CARES Act”) provided a payment of \$1,200 for an individual (or \$2,400 if married filing jointly) plus \$500 for each qualifying child.
- The **December 2020 second stimulus law** provided a payment of \$600 for an individual (or \$1,200 if married filing jointly) plus \$600 for each qualifying child.
- The **March 2021 third stimulus law** provided a payment of \$1,400 for an individual (\$2,800 if married filing jointly) plus \$1,400 for each dependent.

The IRS automatically sent out the economic impact payments to people who filed tax returns for 2019 or 2020 or who received federal public benefits for those years but did not normally file tax returns. The IRS also had systems for people to register to receive their payments if they did not normally file tax returns or were improperly denied their first payment due to incarceration.

However, as of summer 2022, if you did not receive one or more of your economic impact payments, the only way you can get your payment(s) is to file a federal tax return (IRS Form 1040) for the year in which the payment was enacted. Also, if the IRS issued any of your economic impact payments in the form of a debit card, and CDCR returned the card(s) to the IRS, then you will have to file a tax return to get your payment as a check or bank deposit.

On the tax form(s), you can claim your stimulus payment(s) as a Recovery Rebate Credit. Although the deadlines for filing 2020 and 2021 tax returns have already passed, you can file late returns to claim your Recovery Rebate Credits up to three years from the original filing due date. For the 2020 first and second payments, you must file a 2020 tax form no later than May 17, 2024. For the 2021 third payment, you must file a 2021 tax form no later than April 18, 2025.

Tax forms are available from the IRS online at www.irs.gov/forms-instructions. You can order forms to be mailed to you by calling 1-800-TAX-FORM (1-800-829-3676) Mondays through Fridays, 7 a.m. to 10 p.m. local time. Attached to this letter are information on how to fill out the Form 1040, blank Form 1040s for 2020 and 2021, and a sample filled-out 2020 Form 1040 with instructions that shows where to enter the Recovery Rebate Credit 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 or a 2021 adjusted gross income below \$12,550.** If you are married and filing a joint tax return, or you

earned income in 2020 or 2021 above those amounts,² then you should **not** use this sample form; instead, please consult the IRS's general Form 1040 instructions.³

The three federal 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 economic impact payment. The second economic impact payment is protected from debt collection, and CDCR staff have been instructed not to take money out of the second payments. The third economic impact payment is protected from some types of debts, but not others. If you think that CDCR staff have improperly taken money out of your stimulus payments, you should file a 602 grievance/appeal.

CALIFORNIA STIMULUS PAYMENTS

The state of California has enacted three stimulus payments, but they are much more limited than the federal payments. There is excellent information about the California payments on the “Newsroom” page of the California Franchise Tax Board website at www.ftb.ca.gov. The information can be viewed in several languages.

- **2021 Golden State Stimulus I and II:** These laws provided payments for people whose 2020 adjusted gross income was under certain amounts. However, the GSS I and GSS II payments were NOT available to people who were incarcerated in prison or jail (except for people in jail only on pending charges at the time the payments were issued) if they were filing as individuals without a qualifying child (for GSS I) or dependent (for GSS II). Moreover, the payments are no longer available if you did not file a 2020 California tax form (Form 540) on or before October 15, 2021 (or by February 15, 2022 if you or your spouse applied for but had not yet received an ITIN [individual taxpayer identification number] on or before October 15, 2021). (Welfare and Institutions Code §§ 8150-8152.)
- **June 2022 “Better for Families” or “Middle Class” Tax Refund** provides payments to California residents with 2020 adjusted gross incomes of \$75,000 or less (\$150,000 if married filing jointly). The payment for an individual without dependents is \$350 and with dependents is \$700. Payment for people who are married filed jointly is \$700 without dependents or \$1,050 with dependents. People with higher incomes will get lesser amounts. Payments will be sent between late October 2022 and mid-January 2023.

² Note that if you were over 65 in 2020 or 2021, you can use the Form 1040 and follow the sample instructions if your adjusted gross income was below \$14,050 (for 2020) or \$14,250 (for 2021). Also, there are higher standard deductions for people who are blind.

³ The sample form with instructions is for a 2020 tax return. The process for filling out a 2021 tax return is the same except that (1) the Standard Deduction is \$12,550 (or \$14,250 if you are over 65) and (2) the Recovery Rebate Credit is \$1,400.

However, this tax refund is NOT available to people who are serving sentences in prison or jail (except for people in jail only on pending charges at the time the payments are issued). Also, this tax refund is NOT available to anyone who did not file a 2020 California tax form (Form 540) by October 15, 2021. (Welfare & Institutions Code §§ 8160-8161.)

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

attached: Blank 2020 US Form 1040; Blank 2021 US Form 1040; Sample US Form 1040 and Instructions

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 ▶

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. If you have a foreign address, also complete spaces below.			State	ZIP code	
Foreign country name		Foreign province/state/county		Foreign postal code	
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					

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

Dependents

(see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> 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"/>

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	
	2a	Tax-exempt interest	2a	b Taxable interest	2b
	3a	Qualified dividends	3a	b Ordinary dividends	3b
	4a	IRA distributions	4a	b Taxable amount	4b
	5a	Pensions and annuities	5a	b Taxable amount	5b
	6a	Social security benefits	6a	b Taxable amount	6b
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>		7	
	8	Other income from Schedule 1, line 9		8	
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶		9	
	10	Adjustments to income:			
	a	From Schedule 1, line 22	10a		
	b	Charitable contributions if you take the standard deduction. See instructions	10b		
	c	Add lines 10a and 10b. These are your total adjustments to income ▶	10c		
	11	Subtract line 10c from line 9. This is your adjusted gross income ▶		11	
	12	Standard deduction or itemized deductions (from Schedule A)		12	
	13	Qualified business income deduction. Attach Form 8995 or Form 8995-A		13	
	14	Add lines 12 and 13		14	
	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15	

Standard Deduction for—

- Single or Married filing separately, \$12,400
- Married filing jointly or Qualifying widow(er), \$24,800
- Head of household, \$18,650
- If you checked any box under **Standard Deduction**, see instructions.

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	
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	
Direct deposit? See instructions.	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	
For details on how to pay, see instructions.	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				

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 ▶

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. If you have a foreign address, also complete spaces below.			State		ZIP code
Foreign country name		Foreign province/state/county		Foreign postal code	
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					

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of 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, 1957 ☐ Are blind Spouse: ☐ Was born before January 2, 1957 ☐ Is blind

Dependents

(see instructions):

If more than four dependents, see instructions and check here ▶ ☐

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> 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"/>

Attach Sch. B if required.

Standard Deduction for—

- Single or Married filing separately, \$12,550
- Married filing jointly or Qualifying widow(er), \$25,100
- Head of household, \$18,800
- 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	2b
3a Qualified dividends	3a	b Ordinary dividends	3b
4a IRA distributions	4a	b Taxable amount	4b
5a Pensions and annuities	5a	b Taxable amount	5b
6a Social security benefits	6a	b Taxable amount	6b
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>		7	
8 Other income from Schedule 1, line 10		8	
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶		9	
10 Adjustments to income from Schedule 1, line 26		10	
11 Subtract line 10 from line 9. This is your adjusted gross income ▶		11	
12a Standard deduction or itemized deductions (from Schedule A)		12a	
b Charitable contributions if you take the standard deduction (see instructions)		12b	
c Add lines 12a and 12b		12c	
13 Qualified business income deduction from Form 8995 or Form 8995-A		13	
14 Add lines 12c and 13		14	
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15	

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	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	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 21	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	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC)	27a	
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>		
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from 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 15	31	
32	Add lines 27a and 28 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	
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	
Direct deposit? See instructions.	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 2022 estimated tax	36	
Amount You Owe	37 Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37	
	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:

☐ Self-employed

Firm's name

Phone no.

Firm's address

Firm's EIN

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 ☒ 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	
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. P.O. Box 5555				Enter your inmate identifying number near your last name	
City, town, or post office. If you have a foreign address, also complete spaces below. Anytown				State State	ZIP code ZIP
Foreign country name		Foreign province/state/county		Foreign postal code	
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					

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

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1
	2a Tax-exempt interest	2a
Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under Standard Deduction, see instructions.	3a Qualified dividends	3a
	4a IRA distributions	4a
	5a Pensions and annuities	5a
	6a Social security benefits	6a
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7
	8 Other income from Schedule 1, line 9	8
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9
	10 Adjustments to income:	
	a From Schedule 1, line 22	10a
	b Charitable contributions if you take the standard deduction. See instructions	10b
	c Add lines 10a and 10b. These are your total adjustments to income	10c
	11 Subtract line 10c from line 9. This is your adjusted gross income	11
	12 Standard deduction or itemized deductions (from Schedule A)	12 12,400
	13 Qualified business income deduction. Attach Form 8995 or Form 8995-A	13
	14 Add lines 12 and 13	14 12,400
	15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15 0

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	1,800
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	1,800
33	Add lines 25d, 26, and 32. These are your total payments	33	1,800
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,800
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	1,800
Direct deposit? See instructions.	b Routing number: <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number: <input type="text"/>		
	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	
For details on how to pay, see instructions.	Note: Schedule H and Schedule SE filers 2020. See Schedule 3, line 12e, and its instructions.		
	38 Estimated tax penalty (see instructions)		
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	Designee's name: <input type="text"/> Phone no.: <input type="text"/> Complete below. <input type="checkbox"/> No		
	Personal identification number (PIN): <input type="text"/>		
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: <u>John Doe</u>	Date: <u>3/15/21</u>	Your occupation: <input type="text"/>
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, both must sign.	Date: <input type="text"/>	Spouse's occupation: <input type="text"/>
	Phone no.: <input type="text"/>	Email address: <input type="text"/>	
Paid Preparer Use Only	Preparer's name: <input type="text"/>	Preparer's signature: <input type="text"/>	Date: <input type="text"/>
	Firm's name: <input type="text"/>	PTIN: <input type="text"/>	Check if: <input type="checkbox"/> Self-employed
	Firm's address: <input type="text"/>	Phone no.: <input type="text"/>	Firm's EIN: <input type="text"/>

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2020)

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: • \$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. _____
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. _____