

IMPORTANT: If You Did Not Receive Both Economic Impact Payments (Stimulus Payments), You Should Act by May 11, 2021!

NOTICE: Attorneys at Uptown People's Law Center are not tax lawyers. This document contains general information obtained from public sources. It is for prisoners who earned less than \$12,400 in 2020, and were not required to file taxes for 2020. This document does not contain legal advice, and is not specific to your individual situation. We ARE NOT able to provide individual assistance in applying for stimulus payments or investigating why you did not receive a payment.

What are Economic Impact Payments (EIP)?

EIP is money from the government aimed at helping people and the economy due to COVID-19. They are also called "stimulus checks" or "stimulus payments." There have been two sets of payments so far: EIP 1 in the spring of 2020 and EIP 2 in late December of 2020. A third payment, EIP 3, was approved March 11, 2021.

I got EIP 1 last year, how do I get EIP 2?

It could be the case that the IRS never got around to issuing your EIP 2. If that's the case, then see the section below about the Recovery Rebate Credit (RRC). If the IRS did issue you EIP 2, but you never received it, then have a loved one on the outside call the IRS at 800-919-9835 to request a Payment Trace – otherwise, when you file taxes to claim your missing stimulus money as the Recovery Rebate Credit, the IRS will think it already issued you EIP 2, and deny your claim. To check on the status of any of the EIPs, have a loved one on the outside create an account on IRS.gov for you, and then they'll be able to check your IRS payment history: <https://www.irs.gov/payments/view-your-tax-account>. Uptown People's Law Center cannot help you with this.

I didn't get an EIP last year, what should I do?

If you are sure the IRS did not issue you either EIP 1 or EIP 2, then file a 2020 tax return to claim your missing stimulus money as a tax credit called the Recovery Rebate Credit (RRC).

Who is eligible for the Recovery Rebate Credit (RRC)?

- You are eligible to get the RRC if you satisfy all of the following requirements:
 - You were a U.S. citizen or lawful permanent resident (LPR) in 2020; and
 - You have a valid Social Security number; and
 - You are not claimed as a dependent on another person's 2020 tax return; and
 - The IRS did not already send you the full amount you are entitled for both Economic Impact Payments

Note: If part or all of your payment was taken by IDOC or the IRS because of restitution, liens, or outstanding child support, you cannot ask for that money back through the RRC.

Incarcerated people *can* qualify for RRC, and you do *not* need a job or earnings above a certain amount! Do not include the \$1,400 amount from EIP 3 when you claim the RRC on your 2020 tax return—the RRC is only used to claim missing stimulus from the first two rounds of stimulus checks.

How do I get the Recovery Rebate Credit?

If you qualify, you must mail a 2020 tax return to the IRS and request a Recovery Rebate Credit (RRC) on line 30 of the form. Your mail should be postmarked by May 17, 2021 (so you should send it to the prison mailroom by May 11). This is the process even if you would not otherwise need to file taxes. A sample form and instructions from the IRS are enclosed. This sample applies only to people with an income in 2020 below \$12,400, and who are filing the form individually. If you are filing jointly with a spouse, had income of more than

\$12,400 last year, are required to file a return, or are expecting a typical tax refund, you will need to follow the general IRS instructions and/or get help from a tax professional.

Am I eligible for the third stimulus amount of \$1,400 (EIP 3)?

If you are eligible for the Recovery Rebate Credit (see above), then you are eligible for the third stimulus check (EIP 3) that was approved on March 11, 2021. If you already received EIP 1, then you should receive the \$1,400 automatically. If you haven't received EIP 1, then filing a 2020 tax return to claim the RRC will put you in line to receive EIP 3 as well. Do not include the \$1,400 amount from EIP 3 when you claim the RRC on your 2020 tax return—the RRC is only used to claim missing stimulus from the first two rounds of stimulus checks.

What if I didn't file in October or November 2020 at all? Can I still file to claim that stimulus money now?

Yes, you can file for the RRC.

What is the deadline for me to file?

While there may be circumstances where you can get an extension, you should get your form to the prison mailroom by May 11th, so they have enough time to process it before the postmark deadline.

Where do I send the forms?

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0002

If I am eligible, how much money do I get?

The RRC is for the amount of money you should have, but did not, receive for EIP 1 (\$1,200) plus EIP 2 (\$600) based on your 2020 income and situation. The RRC does not include EIP 3.

If you already received EIP 1 or EIP 2, you cannot receive that stimulus check again. On the Form 1040 that you have to file, missing EIP can be claimed as a tax credit called the Recovery Rebate Credit. You have to write the amount of recovery rebate credit you are still owed on the Form 1040 on line 30. For example, if you received the full \$1,200 in EIP 1 but never got EIP 2, then you are still owed \$600 for EIP 2. If you didn't receive any EIP payments at all, then (generally) you would be owed \$1,800.

The paragraph below probably doesn't apply to most prisoners. However, IF you have a dependent child OR you are filing jointly, it may apply. Otherwise, you can skip this paragraph. Note, if you were in prison for more than half of 2020, you can't claim a dependent, because a dependent must live with you for more than half the year. If you had dependents in 2020, you may be able to claim more money.

Individual Filers: If you had an income under \$75,000, EIP 1 is for \$1,200, plus \$500 per qualifying child under the age of 17. EIP 2 is for \$600, plus \$600 per qualifying child. If your income was higher, you may still qualify for EIP 1 and EIP 2, but for less money. **Joint Filers:** If you had a joint income under \$150,000, EIP 1 is for \$2,400, plus \$500 per qualifying child. EIP 2 is for \$1,200, plus \$600 per qualifying child. If your income was higher, you may still qualify for EIP 1 and EIP 2, but for less money. (Note: Your payments also will be lower if your spouse does not have a Social Security Number, unless one of you served in the Armed Forces in 2020.)

I sent in the paperwork for the EIP 1, but the IRS did not send me the payment. What can I do?

The IRS did not process all of the claims they received in 2020, even those sent on time. Sometime in late November, they just stopped, and have since said they will never process those forms. So if you applied last

year, but haven't gotten a check, this is probably what happened. Although it is unfair, according to the IRS you will need to file all over again, this time using a 2020 tax form and requesting the RRC on line 30 of the form to get the payment(s) you are eligible for that they did not already send to you. This should cover the subsequent payments, so you should be asking for \$1,800 total. Please see "How do I get the Recovery Rebate Credit?" above.

The IRS sent a debit card for my EIP 2, which correctional officers will not give to me. How can I get my money?

Check with your counselor. We understand that the IDOC (along with prison systems in other states) is trying to work this out with the IRS. The IRS has not yet offered guidance on what to do in this situation. So unfortunately, we do not have an answer.

I received EIP 1, but after that I was transferred. I did not receive EIP 2. What can I do? According to the IRS, you should not file a change of address form because the IRS will not send a new check due to a change of address. Instead, you can get the second payment by filing a 2020 1040 tax form and requesting the RRC if the EIP 2 sent to the wrong address was returned to the IRS. Please see "How do I get the Recovery Rebate Credit?" above.

If you know that EIP 2 was issued but are not sure if EIP 2 was returned to the IRS, then have a loved one call the IRS at 800-919-9835 to request a Payment Trace. A Payment Trace is meant to lead the IRS to investigate what happened to payments not returned to the IRS. Uptown People's Law Center cannot help you with this.

Some or all of my Economic Impact Payment(s) were collected to pay child support, restitution, or other debts. Was that right?

For EIP 1, the IRS was allowed to take out child support, and jails and prisons were allowed to take out restitution or other debts. EIP 2 generally should not have child support, restitution, or other debts taken out. It is not yet certain whether debts owed to the federal courts for old filing fees can be deducted.

Can I have my check sent to someone on the outside?

For EIP 1, some people used the address of a loved one outside—for example if they lived there before incarceration—for the "home address." If you have the check sent outside, cashing the check or getting it into your commissary account may be difficult. However, using an outside address is fine with the IRS.

Someone else fraudulently filed on my behalf. What do I do?

Fill out a 14039 Identity Theft Affidavit and send it to the IRS. (Someone who has a Power of Attorney can do this for you, as long as they include the Power of Attorney with it). You still must file the Form 1040. Uptown People's Law Center cannot help you with this.

I received a letter from the IRS asking me to verify my identity. What should I do?

The IRS sent a letter to some people, stating that they must verify their identity to get stimulus payments by calling a phone number and providing detailed information, both of which often cannot be done from jails and prisons. Unfortunately, as of now, there is no clear solution.

If you cannot make the call, you could try to prove your identity by mail with a letter:

- explaining why you cannot verify your identity over the phone; and
- asking the IRS to accept the enclosed information or contact your institution to verify your identity; and
- enclosing copies of everything that helps support you are who you say you are, such as (if possible):
 - all forms of ID, including a letter from a correctional officer certifying/confirming your identity;

- the 2019 EIP 1 form you sent the IRS and a copy of an old tax return;
- previous addresses the IRS may have had for you.

Also, loved ones on the outside could try asking a low-income tax clinic for help.

I am incarcerated and I received a notice from the IRS saying that the payment was sent to me, but I never received it. What can I do?

If the prison returned it to the IRS, then you can send the IRS a 2020 1040 tax form requesting the RRC. Please see “How do I get the Recovery Rebate Credit?” above. If you are not sure if the prison returned your EIP to the IRS, then have a loved one call the IRS at 800-919-9835 to request a Payment Trace. A Payment Trace is meant to lead the IRS to investigate what happened to payments not returned to the IRS. To meet the May 17, 2021 deadline, you can file the 2020 1040 form before a payment trace is complete.

I received a letter from the IRS saying my second stimulus payment was taken to pay for 2007 taxes. Was that right?

According to the IRS, if you received a letter saying that your second stimulus payment was collected (“offset”) to pay for 2007 taxes, it was a mistake. Read through this document for more information; Uptown People’s Law Center cannot help you with this issue.

Can my loved one file the tax return form for me?

The IRS generally has not given permission for loved ones on the outside to file a tax return for someone in prison. Contact the IRS or a tax professional for information specific to you and for questions about power of attorney. Questions? Have a loved one contact the IRS at 1-800-829-1040 (taxpayer help line). Uptown People’s Law Center cannot advise you on how to fill out tax forms, or check the status of your payments.

I don’t know my Social Security number (SSN), what should I do?

First, ask your counselor. They SHOULD be able to get the number for you from the local Social Security Office. If that doesn’t work, try these other options:

- Contact the last school you attended to ask for a copy of your “cumulative folder,” which may include it.
- Contact any state office you have received any benefits from, and ask for a copy of your application.
- Your SSN may be in court documents. You can request these from the court where your case was held.

How do I check on the status of my EIP 1, EIP 2, or EIP 3?

Have a loved one on the outside create an account on IRS.gov for you, and then they’ll be able to check your IRS payment history: <https://www.irs.gov/payments/view-your-tax-account>. Uptown People’s Law Center cannot help you with this.

Uptown People’s Law Center is a small nonprofit organization that brings lawsuits in order to improve conditions for you and all IDOC prisoners. If you have any loved ones on the outside who would like to get involved and/or stay informed about our work and the latest changes in IDOC, please send their names and emails (preferred) or home addresses to: UPLC, 4413 N. Sheridan, Chicago, IL 60640. Thank you!

This document was created with support from Heartland Alliance.

HOW TO FILL OUT THE FORM 1040

A copy of Form 1040 for your use is enclosed. Here is how to fill out the form:

1. Biographic information

Form 1040	Department of the Treasury—Internal Revenue Service (99)	2020	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
Filing Status <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> 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.	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
City, town, or post office. If you have a foreign address, also complete spaces below.			State	
Foreign country name			Foreign postal code	
At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? <input type="checkbox"/> Yes <input type="checkbox"/> No				

Fill this section out with your personal information. **If you are using the prison for your address, make sure to include your "inmate number" after your last name. You MUST complete:** Filing status, full name, Social Security number, prison facility address, and the virtual currency question (select "no").

2. Dependents

Standard Deduction	Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien				
Age/Blindness	You: <input type="checkbox"/> Were born before January 2, 1956 <input type="checkbox"/> Are blind		Spouse: <input type="checkbox"/> Was born before January 2, 1956 <input type="checkbox"/> Is blind		
Dependents	(see instructions): If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>				
	(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"/>

If someone else can claim you as a dependent, **you are not eligible for the RRC**. If you can claim a child as a dependent for 2020, list them here. **We are not covering rules about dependents, but NOTE:** If you were incarcerated for more than half of 2020, you can't claim a dependent, because a dependent must live with you for more than half the year. If you have dependents, you may be able to claim more money.

3. Your income and deductions

Attach Sch. B if required. Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$19,850 • 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	
	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	
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		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2020)

If you made under \$12,400 in 2020 leave 1 through 15 blank **EXCEPT:** in lines 12 & 14, put "\$12,400." In line 15, put "\$0."

4. Rebate Owed

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.

LINE 30 IS WHERE YOU CLAIM YOUR STIMULUS PAYMENT. If you received neither EIP, write “\$1,800.” If you got one but not the other, write the value of the one you did **not** receive (“\$1,200” or “\$600”). Write the number you wrote in line 30 (for example, “\$1,800”) in lines 32 and 33. **This is the amount of money you’re claiming the IRS owes you.** You may leave the remaining lines blank. This only applies to you if you had no income, and no tax withheld, in 2020.

5. Refund information

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.	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 <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
	Designee's name	Phone no.	Personal identification number (PIN)	

Write the same amount from lines 30, 32, and 33 into lines 34 and 35a. If you want the money to go into an outside bank account, write the account information. Otherwise, leave the bank information blank. Leave the rest of the section blank.

6. Signature

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

Sign your name in blue or black pen where it says “your signature,” and write the date. Leave the rest blank.

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 tax 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 address				Firm's EIN