



Prisoner Advocacy Network

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This handout is not intended to give legal advice, and no attorney-client relationship is created with the Prisoner Advocacy Network (PAN) by using any information in this guide.

Background:

On September 24, 2020, a federal court ruled in *Scholl v. Mnuchin*, No. 4:20-cv-5309-PJH (N.D. Cal.) that the IRS make the Coronavirus Aid, Relief, and Economic Security Act, (CARES Act) stimulus payments available to incarcerated people, and also provide payments to people who were previously denied on the basis that they were incarcerated.

1st payment: \$1200 - April, 2020

2nd payment: \$600 - December 27, 2020

3rd payment: \$1400 - March 11, 2021

If you filed a claim to receive your stimulus payments but have not received them:

There were numerous problems with the IRS' handling of stimulus payments to incarcerated people in 2020. For instance, the IRS had an unknown number of claims they simply refused to process. So, if you filed a 1040 tax return last year but have not received your stimulus payments, it is possible that it is simply one of the claims that the IRS has refused to process.

Additionally, the IRS did not put payment information about stimulus checks for incarcerated people online, so if your family or loved ones have been attempting to track your stimulus claim on the online "Get My Payment" resource, it will not have information regarding your payment.

If you received a debit card for the 2nd stimulus payment:

Prison officials were instructed to return all debit cards to the IRS, unless you will be released by March 31, 2021 (in that case, you will be given the debit cards upon release).

The IRS is to send checks in place of debit cards, which can be deposited into prison accounts.

If the prison did not return the debit cards as instructed by the IRS, you / the prison should return them to the IRS issuing bank at the address below so that IRS recognizes that you have not received the second stimulus:

Fiserv

Attn: RAPID

7007 North 97th Circle

Omaha, NE 68122

Once received, the bank will void the debit card and inform the IRS, who will send a paper check.

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How to get your payments:

Even if the IRS did not process your tax return in 2020 or you did not file a tax return, you can still receive your stimulus payments by requesting a Recovery Rebate Credit.

What is the Recovery Rebate Credit?

The Recovery Rebate Credit is a credit you can request on a 2020 1040 tax form to get the stimulus payment you qualified for but did not receive.

*Incarcerated people qualify for the Recovery Rebate Credit without a job or a certain amount of earnings!

UPDATE: To receive your stimulus payments, you must have filed a federal tax return 1040 form for your 2020 taxes. The form must have been sent by U.S. mail postmarked on or before MAY 17, 2021. You may be able to receive an extension on this deadline, but you should make every effort to file your 1040 form by the deadline. If you are over 65, you should fill out the 1040sr. It is free to file this form (except for the stamp to mail it).

You are eligible for a Recovery Rebate Credit if you satisfy all of the following requirements:

- You are a U.S. Citizen or Legal Permanent Resident
- You have a valid Social Security Number
- You are not claimed as a dependent on anyone else's 2020 tax return; and
- You have not already received the **full amount** you are owed for the stimulus payments.

You can request a Recovery Rebate Credit on line 30 of your 1040 form. This is the required process even if you would otherwise not file taxes.

Please note that line 30 is the recovery rebate -- which is only to be used for missing payments for payment 1 and/or payment 2. But once this document is submitted, you will be in the system for payment 3, which will then be processed as well.

Please note at line 30: This line should *not be completed* if you received both payment 1 and payment

*** If you received payment 1 only, this line 30 should state \$600 (which is what you/your client did not receive if you/they are only missing EIP2). If you/they received only payment 2 (and no payment 1), this line should state \$1200. If you received neither payment 1 or payment 2, this line should say \$1800.

Do not include at line 30 any amount you/they expect to receive from payment 3 in your calculation for line 30.

And in line 30 do not calculate "missing" amounts from payment 1 or payment 2 you did not receive due to deductions for restitution or any other deductions.

The options for Line 30 are only: 0, 600, 1200, or 1800 (unless you had a higher amount because you have minor child/ren who lived with you for at least 1/2 of last year – check IRS guidance for claiming dependents), or unless you are due a reduced payment because you earned more than \$75,000 (check IRS guidance for reduced EIPs for higher earners).

You can make a claim even if you don't have a bank account. In that case, leave blanks in the "refund" section on the claim form (lines 20-22), which ask for routing and account numbers. *The IRS has indicated it will mail checks to people without bank accounts.*

It may take the IRS 6 or more weeks to process your claim. The check will be processed via the Inmate Trust Office, and may not be released for spending for at least 30 days from the date of the deposit. For more information about refund checks and the Inmate Trust Account, consult Section 3140 of Title 15 of the California Code of Regulations.

If you are in California, mail the form to:

Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0002

If you received a letter from the IRS asking you to further verify your identity:

The IRS sent a letter to some people, stating that they must verify their identity to get stimulus payments by calling and phone number and providing detailed information, both of which often cannot be done from jails or prisons. Prison officials are supposed to help you if this happens. In April 2021, the IRS sent prison officials a letter asking that they verify an incarcerated person's identity for the IRS.

If a prison official will not help you, you can try to prove your identity by mail with a letter

- explain why you cannot verify your identity over the phone
- enclose copies of any documents that help prove your identity (forms of ID, a letter from a C.O. confirming your identity, any previous tax documents)
- ask the IRS to accept enclosed information or to contact the prison to verify your identity

If you have already exhausted the above administrative remedies to receive stimulus checks, but still haven't received any and/or all payments, you can contact a taxpayer advocate using the attached IRS form 911

Additionally, if you are having tax problems and have not been able to resolve them with the IRS, the Taxpayer Advocate Service (TAS) may be able to help you. Their service is free, please look at the list below to find the TAS office near you.

Fresno

5045 E. Butler Ave.

Stop 1394

Fresno, CA 93888

(559) 442-6400

(855) 820-7112

Laguna Niguel

24000 Avila Road

Room 3361

Laguna Niguel, CA 92677

(949) 389-4804

(855) 819-5026

Los Angeles

300 N. Los Angeles St.

Room 5109, Stop 6710

Los Angeles, CA 90012

(213) 576-3140

(855) 820-5133

Oakland

1301 Clay St.

Suite 1540-S

Oakland, CA 94612

(510) 907-5269

(855) 820-5137

Sacramento

4330 Watt Ave.

Stop SA5043

Sacramento, CA 95821

(916) 974-5007

(855) 820-7110

San Diego

701 B. St. Ste. 902

San Diego, CA 92101

(619) 744-7156
(855) 796-9578

San Jose

55 South Market St.

Stop 0004

San Jose, CA 95113

(408) 283-1500
(855) 820-7109

**IRS Update to Prison Officials re Letter 4883C, 5071C, 6330C or 6331C
Received by Incarcerated Persons**

This is the text of a letter the IRS sent to to Prison Officials, revised 4/1/21:

Dear Prison Official:

We are writing to update you about the Economic Impact Payments (EIPs) to incarcerated persons under the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, 134 Stat. 281 (March 27, 2020). The purpose of this notification is to advise you of the steps that should be taken to submit information to the IRS if the incarcerated person receives a 4883C, 5071C, 6330C or 6331C letter. These letters are sent to verify identity before we process the income tax return or issue a refund.

Procedures if a 4883C, 5071C, 6330C or 6331C letter is received

- *Send an email to prisoner_file@irs.gov using the literal “TPP EIP” in the subject line. **Contact information is for Prison Officials use only.***
- *Complete the enclosed template which includes.*
 - *Incarcerated Persons Name*
 - *Control Number on the letter received*
 - *Adjusted Gross Income Amount -1040 Line 8b*
 - *Refund Amount – 1040 Line 21a*
 - *Name, Title, and Email of the Requesting Official*
 - *Name of Facility*

Please ensure all your facilities receive a copy of this email. Thank you for your support.

Sincerely,

Internal Revenue Service

In Solidarity,

Prisoner Advocacy Network

Under the Supervision of Jesse Stout, Esq. CBN 284544