STEP 1: ARE YOU ELIGIBLE FOR A STIMULUS CHECK?

Most people incarcerated in Mississippi are eligible to receive CARES Act stimulus checks (usually up to $1,200 per person). If you are eligible, the deadline for people in prison to file a claim by mail is now **November 4, 2020** (postmarked).

You are eligible to file now for a stimulus check if all of the following are true:
1. You are a U.S. citizen or Legal Permanent Resident;
2. You haven’t filed a tax return for 2019;
3. Your income in 2019 was below $12,200 (or $24,400 if filing jointly with a spouse);
4. You were not claimed as a dependent on another person’s tax return;
5. You, or your spouse if filing jointly, have not yet applied for or received a stimulus check.

In March 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), which gives one-time payments to eligible individuals called Economic Impact Payments (EIP) or stimulus checks. The IRS previously said that people who are incarcerated are not eligible for these payments. On September 24, 2020, a federal court ordered the IRS to stop denying payments to people solely because they are incarcerated and to extend the deadline to file a claim by mail through November 4 2020 (postmarked).

If I am eligible, how much will my payment be?
- Up to $1,200 if you filed individually or up to $2,400 if you filed jointly with a spouse, plus up to $500 per child. (If you owe child support, that can be deducted.)

How do I apply by mail to receive payment if I’m eligible? You file a claim by completing and sending in an IRS Form 1040 to the IRS by November 4, 2020. This packet includes all you need to apply.
- **A blank Form 1040** (the ONLY document you’ll complete and mail to the IRS to receive payment)
- One pre-paid/pre-posted envelope for you to mail your completed Form 1040 to the IRS

This packet also includes instructions (on the back of this notice) for how to complete a Form 1040 and a SAMPLE Form 1040, in case it’s helpful for you to look at alongside the instructions.

Who can I contact for help?
- The IRS’s official stimulus payment (EIP) hotline is 800-919-9835.

It costs nothing to file a claim, you need minimal information to do it, and you don’t need income to qualify.
- If you’re eligible, you just need your name, address, DOB, and SSN.
- You don’t need a bank account, income, or to be out of prison when the check comes to qualify.
- If you don’t have a bank account for direct deposit, the IRS will mail your check to your home or prison address.
- If you already filed a 2018 or 2019 tax return or if you get Social Security or Railroad Retirement Benefits, you don’t need to apply; in those situations, you’ll receive payment by mail automatically.

*It’s easy to apply for payment if you’re eligible: MAIL ONLY YOUR FORM 1040 USING THE ENCLOSED PRE-STAMPED ENVELOPE. See the back of this notice for instructions on completing your Form 1040.*
STEP 2: APPLY USING THE 1040 SIMPLIFIED TAX RETURN FORM

If you are eligible for a stimulus check (see other side), you can file by mailing a “simplified tax return form” (a Form 1040) to the IRS by Nov. 4, 2020 (postmarked). (Alternatively, if you have internet access, you may file online using the “Non-Filers: Enter Payment Info Here” tool at www.irs.gov/EIP by Nov. 21, 2020.)

INSTRUCTIONS
(1) Enter only the information described in these instructions on your Form 1040 or Form 1040-SR.
(2) Write “EIP2020” on the top of your form if it is not already printed there.

Filing Status Section
(3) Check the filing status that applies to you as of December 31, 2019.
(4) Enter your name.
(5) Enter your SSN, and the name and SSN of your spouse if filing a joint return.
(6) If you or your spouse was a member of the U.S. Armed Forces at any time during 2019, you may enter an SSN or an IRS individual taxpayer identification number (ITIN) for your or your spouse.
(7) In the address field, enter your address plus your inmate ID (see the sample Form 1040 as an example).
   - If you have an external permanent or home address and someone lives at that address who can accept this mail on your behalf, you may put that address.
   - If don’t have an external address, you can use your prison’s mailing address plus your inmate ID.

Standard Deduction Section
(8) Check any of the boxes that apply to you (and your spouse if filing a joint return). Remember that if someone else can claim you as a dependent on their taxes, you don’t qualify for an EIP.
(9) If applicable, provide information regarding each of your children who qualify for the EIP. Your child only qualifies for a payment if the child was age 16 or younger on December 31, 2019, and lived with you for more than half of 2019. For each child, provide the name, SSN or Adoption Taxpayer Identification Number (ATIN), and relationship to you. Check the "Child tax credit" box in Column (4) for each child with an SSN. Check the “Credit for other dependents” box for each child with an ATIN.

Income and Tax sections (Lines 1-11)
(10) Enter $1 on lines 2b, 7b, and 8b.
(11) Enter $0.00 on line 11b.
(12) Leave every other line in this section blank.

Refund section
(13) If you want your payment deposited directly into your bank, put your bank account information in lines 21b through 21d. The account must be in your name (the name of the filer).
(14) If you do not enter bank information, the IRS will mail a check to the address you provide on the form.

Sign Here section
(15) Sign your name. If you are married and filing jointly, your spouse needs to sign too. By signing, you are saying under penalty of perjury that everything on the form is true.
(16) If you have an identity protection personal identification number (also called an IP PIN), enter it. If you don’t have an IP PIN, you can leave that space blank.
(17) In addition, if you want to allow a friend or family member (your “designee”) to discuss your tax return with the IRS, check the “Yes” box in the “Third Party Designee” area, enter their information, and choose any five digits for a personal identification number (PIN); make sure your designee has the PIN.

Mail to IRS
(18) Once you complete and sign the return, mail it to the following address: IRS, Austin, TX 73301-0002.

This notice is from the Mississippi Center for Justice (P.O. Box 1023, Jackson, MS 39215), Southern Poverty Law Center, and MacArthur Justice Center, in partnership with the RECH Foundation and BLM of MS. We’re not attorneys for the plaintiffs in this case.

This notice aims to summarize, to the best of our understanding, relevant information.

Official, up-to-date info is at https://www.lieffcabraser.com/cares-act-relief/.
Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2019

OMB No. 1545-0074

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

ADD a check by your filing status

☐ Single  ☐ Married filing jointly  ☐ Married filing separately (MFS)  ☐ Head of household (HOH)  ☐ Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of 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.

ADD your name

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

ADD your prison mailing address or your permanent home mailing address if someone there accepts your mail (this is also the address where the IRS will mail your check if you don’t give bank account info on p.2)

ADD YOUR MDOC # on the “home address” line after your address on the form or if more than your address on the form, if more than four dependents, see instructions.

ADD your prison mailing address or your permanent home mailing address if someone there accepts your mail (this is also the address where the IRS will mail your check if you don’t give bank account info on p.2)

ADD YOUR MDOC # on the “home address” line after your address on the form or if more than your address on the form, if more than four dependents, see instructions.

To ADD $1 in Sections 2b, 7b, and 8b if you make less than $12,200 (individual) or $24,400 (couple).

To ADD $0 in Section 11b if you make less than $12,200 (individual) or $24,400 (couple).

Sample
### Form 1040 (2019) Page 2

<table>
<thead>
<tr>
<th>12a</th>
<th>Tax (see inst.) Check if any from Form(s):</th>
</tr>
</thead>
<tbody>
<tr>
<td>b</td>
<td>Add Schedule 2, line 3, and line 12a and enter the total</td>
</tr>
<tr>
<td>13a</td>
<td>Child tax credit or credit for other dependents</td>
</tr>
<tr>
<td>14</td>
<td>Subtract line 13b from line 12b. If zero or less, enter -0-</td>
</tr>
<tr>
<td>15</td>
<td>Other taxes, including self-employment tax, from Schedule 2, line 10</td>
</tr>
<tr>
<td>16</td>
<td>Add lines 14 and 15. This is your total tax</td>
</tr>
<tr>
<td>17</td>
<td>Federal income tax withheld from Forms W-2 and 1099</td>
</tr>
<tr>
<td>18</td>
<td>Other payments and refundable credits:</td>
</tr>
<tr>
<td>a</td>
<td>Earned income credit (EIC)</td>
</tr>
<tr>
<td>b</td>
<td>Additional child tax credit. Attach Schedule 8812</td>
</tr>
<tr>
<td>c</td>
<td>American opportunity credit from Form 8863, line 8</td>
</tr>
<tr>
<td>d</td>
<td>Schedule 3, line 14</td>
</tr>
<tr>
<td>e</td>
<td>Add lines 18a through 18d. These are your total other payments and refundable credits</td>
</tr>
</tbody>
</table>

### Refund

#### Direct deposit?
See instructions.

| 20   | If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid |
| 21a  | Amount of line 20 you want refunded to you. If Form 8888 is attached, check here |
| 21b  | Routing number |
| 21c  | Account number |
| 22   | Amount of line 20 you want applied to your 2020 estimated tax |

### Amount You Owe

| 23   | Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions |

### Third Party Designee
(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.

- [ ] Yes. Complete below.
- [x] 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: 3rd Party Designee, Self-employed

| Firm’s name |
| Phone no. |

Go to www.irs.gov/Form1040 for instructions and the latest information.
U.S. Individual Income Tax Return

Filing Status
Check only one box.
- Single
- Married filing jointly
- Married filing separately (MFS)
- Head of household (HOH)
- Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of 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, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

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.

You

Spouse

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, 1955
- Are blind

Spouse:
- Was born before January 2, 1955
- Is blind

Dependents (see instructions):

(1) First name

Last name

(2) Social security number

(3) Relationship to you

(4) ✓ if qualifies for (see instructions):

Child tax credit

Credit for other dependents

Wages, salaries, tips, etc. Attach Form(s) W-2

Tax-exempt interest

Qualified dividends

IRA distributions

Pensions and annuities

Social security benefits

Capital gain or (loss). Attach Schedule D if required. If not required, check here

Other income from Schedule 1, line 9 (see instructions)

Add lines 1, 2b, 3b, 4d, 5b, 6, and 7a. This is your total income

Adjustments to income from Schedule 1, line 22 (see instructions)

Subtract line 8a from line 7b. This is your adjusted gross income

Standard deduction or itemized deductions (from Schedule A)

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

Add lines 9 and 10 (see instructions)

Taxable income. Subtract line 11a from line 11b. If zero or less, enter -0-

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
### Form 1040 (2019)

**12a Tax** (see inst.) Check if any from Form(s): 1 8814 2 4972 3 12a  
- [ ] 8814  
- [ ] 4972  
- [ ] 12a  

**12b Add Schedule 2, line 3, and line 12a and enter the total**  

**13a Child tax credit or credit for other dependents**  
- [ ]  

**13b Add Schedule 3, line 7, and line 13a and enter the total**  

**14 Subtract line 13b from line 12b. If zero or less, enter -0-**  

**15 Other taxes, including self-employment tax, from Schedule 2, line 10**  

**16 Add lines 14 and 15. This is your total tax**  

**17 Federal income tax withheld from Forms W-2 and 1099**  

**18 Other payments and refundable credits:**  
- [ ] Earned income credit (EIC)  
- [ ] Additional child tax credit. Attach Schedule 8812  
- [ ] American opportunity credit from Form 8863, line 8  
- [ ] Schedule 3, line 14  

**18e Add lines 18a through 18d. These are your total other payments and refundable credits**  

**19 Add lines 17 and 18e. These are your total payments**  

**20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid**  

**21a Amount of line 20 you want refunded to you. If Form 8888 is attached, check here**  

**21b **  
- [ ] b Routing number  
- [ ] d Account number  
- [ ] c Type:  
  - [ ] Checking  
  - [ ] Savings  

**22 Amount of line 20 you want applied to your 2020 estimated tax**  

**23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions**  

**24 Estimated tax penalty (see instructions)**  

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**Third Party Designee** (Other than paid preparer)  
Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.  
- [ ] Yes, Complete below.  
- [ ] No  

**Designee’s name**  
- [ ] Phone no.  

**Person 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**  

**Spouse’s signature. If a joint return, both must sign.**  
- [ ] Date  
**Spouse’s occupation**  

**Phone no.**  
- [ ] Email address  

**Paid Preparer Use Only**  
Preparer’s name  
- [ ] Preparer’s signature  
- [ ] Date  
- [ ] PTIN  
- [ ] Check if:  
  - [ ] 3rd Party Designee  
  - [ ] Self-employed  

Firm’s name  
- [ ] Phone no.  

Firm’s address  

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.