

Re: Economic Impact Payment Documents To Arrive in the Mail For Persons In Your Custody

Dear Prison Official:

We are writing to notify you that a federal court has ordered us to mail you documents to be distributed to persons within your custody as expeditiously as possible. The boxes that will be mailed to you include copies of three documents: a legal notice, Form 1040, and instructions for completing the Form 1040 to request an Economic Impact Payment (EIP). The number of documents you will receive is based on the number of individuals with valid Social Security Numbers in your custody. We expect that these mailed materials will arrive at your locations as early as October 21, 2020.

As background, on October 8, 2020, we advised you that a federal trial court in California held that the Internal Revenue Service could not deny an EIP to an individual solely because he or she was incarcerated and ordered the IRS to extend the deadline for incarcerated individuals to file a claim for an EIP to October 30, 2020. In our previous communication, we provided electronic copies of documents to distribute to persons in your custody. On October 14, 2020, the same federal court entered summary judgment confirming its initial ruling. The court subsequently extended the October 30 deadline for incarcerated persons to claim an EIP to November 4, 2020. We have attached updated copies of the legal notice and filing instructions, which are identical to the documents that will be included in the mailing.

In distributing those three documents to inmates in your custody, we request your assistance in educating them on how to complete the name and address lines on the Form 1040.

First, an inmate that submits a paper Form 1040 using the address of your institution should include his or her corrections or inmate identifying number near the last name. The identifying number should follow his or her last name as shown here.

EIP Return			
Form 1040	Department of the Treasury—Internal Revenue Service (99)	2019	OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.
Filing Status <input checked="" 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 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 # 98765-432	Your social security number 1 2 3 4 5 6 7 8 9	
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. Any Correctional Center, 109 Any Street		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, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Anytown, [state], [zip code]			
Foreign country name	Foreign province/state/county	Foreign postal code	If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/>
Standard <input type="checkbox"/> Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent			

Second, we request that you inform the inmates in your custody of the proper address of your institution. For example, if your institution uses a Post Office Box for inmate mail, please educate them of the Box number.

Third, to minimize the volume of paper checks that your institution will have to handle, please encourage your inmates to provide bank account information for direct deposit if they can do so. As a reminder, incarcerated individuals may now register for the EIP so that they are able to receive a payment if they meet the other eligibility criteria. Under the court's order, incarcerated persons should be permitted to submit claim forms and receive payments sent by the IRS. We request that you inform your personnel who work in mail rooms or otherwise interact with people in your custody that inmates are permitted to receive claim forms and to mail claims whether the forms are provided by the IRS or others. Additionally, although the deadline for mailing claims is November 4, 2020, inmates should be permitted to submit them even after that date.

We urge you to distribute the printed materials to people within your custody as expeditiously as possible once the materials arrive, so that they may mail claims by November 4, 2020, the deadline for postmarking claims.

Sincerely,

Internal Revenue Service