

Dear Prison Official,

We are writing to provide information regarding Economic Impact Payments (EIP). The purpose of this notification is to share information on how to file for the Recovery Rebate Credit (RRC) on the 2020 1040 form and to answer questions regarding receipt of CP21 notices.

Filing a 2020 1040 claiming the Recovery Rebate Credit (RRC)

- If an inmate is eligible and either didn't receive Economic Impact Payments or if they think they qualify for more than they received – they will need to file a 2020 tax return and claim the Recovery Rebate Credit even if they otherwise are not required to file a tax return. We will check their RRC claim against EIP payments already made to prevent overpayments.
- If only claiming Recovery Rebate Credit, see attached sample 1040
 - Select filing status.
 - Enter name(s) including the inmate identifying number, address, Social Security numbers(s).
 - Answer virtual currency question.
 - Enter "Standard deduction" amount on line 12.
 - Compute the Recovery Rebate Credit amount using the instructions
 - Enter the computed amount to all the following lines:
 - line 30, Recovery Rebate
 - line 32, Total Other Payments and Refundable Credits
 - line 33, Total Payments
 - line 34, Overpaid
 - line 35a, Refunded to you
 - Complete direct deposit information on line 35b-35d or check the box on line 35a and complete Form 8888 if you want to split your refund for deposit into more than one account or buy a U.S. Savings Bond. Direct deposit is the safest and fastest way to receive your refund. If you don't choose direct deposit, a paper check will be mailed to you.
 - Don't forget to sign your return.
 - Mailing addresses for where to file is located at the bottom of attached 1040 sample

Information on IRS.GOV regarding CP21 notices. See link below.

<https://www.irs.gov/newsroom/economic-impact-payment-information-center-topic-k-general-information>

If inmate authenticated their identity after receiving a 4883C or 5071C letter and have not received their EIP 1 or EIP 2 they will need to file a 2020 Form 1040 claiming the Recovery Rebate Credit (RRC).

Reminder- EIP checks do not require any additional verification. Please do not return checks to the IRS for verification. An EIP check will include the following information in the memo line of the check

ECONOMIC IMPACT PAYMENT

Please monitor IRS.GOV for updated EIP information, which will help answer most EIP questions.

2/8/21