

Re: Economic Impact Payments to Incarcerated Persons

Dear Prison Official:

We are writing to update you about the distribution of 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). A federal trial court in California has held that the Internal Revenue Service cannot deny an EIP to an individual solely because he or she is incarcerated; the U.S. government has filed a notice of appeal of that decision. The court also ordered us to send this letter to you, along with the enclosed legal notice and sample tax returns with instructions.

Incarcerated individuals may now register for the EIP so that they are able to receive a payment if they meet the other eligibility criteria. The enclosed notice contains additional information about that process. At the court's direction, we retract any prior instruction you received from us to intercept and return EIPs sent to incarcerated individuals. Under the court's order, incarcerated persons should be permitted to submit claim forms and receive payments sent by the IRS.

We urge you to prominently post and distribute copies of the enclosed notice, Form 1040, and instructions for those forms to incarcerated persons as expeditiously as possible.

Sincerely,

Internal Revenue Service