

CARES Act Relief for Incarcerated People

On September 24, 2020, Judge Phyllis J. Hamilton of the U.S. District Court for the Northern District of California issued an Order certifying a nationwide class of people incarcerated in state and federal prisons, and granting the plaintiffs' motion for preliminary injunction requiring the U.S. Department of Treasury, the U.S. Internal Revenue Service, and the United States of America to stop withholding CARES Act stimulus funds from plaintiffs or any class member on the sole basis of their incarcerated status.

Website to have a loved one file for you:

<https://www.irs.gov/coronavirus/non-filers-enter-payment-info-here>

You will need to make a choice: if your loved one can fill this out for you, do you want it mailed to the prison or to the loved one? That is up to you. We do not know whether the prison will cash the check for you. You may have to endorse the check by writing "Pay to the order of ____" and then sign it, mail it to someone to deposit it for you, and then work it out with them. The bank may not cash it that way, and if so, you may have to get a Power of Attorney signed giving them the power to cash the check or even open a bank account on your behalf and deposit the money in there for when you get out. If you do not have someone to do this for you, then you may have to argue with the prison about whether they will allow you to put the check from the IRS onto your commissary. Make sure to include your inmate number in the address field! This packet includes 1040 tax forms. If you are over 65, you can use an SR form, but our research shows that those over 65 can use the regular 1040 so that is what we included in this packet.

Read the Frequently Asked Questions (and Answers) relating to this decision, including whether and how to make a claim.

The Judge's preliminary injunction further ordered the defendants to reconsider their prior denial of advance refund payments to any person based on incarcerated status within 30 days, whether the denial was based on a 2018 or 2019 tax return, or on claims filed through the IRS's online "Non-Filer" portal: <https://www.irs.gov/coronavirus/non-filers-enter-payment-info-here>

Earlier, on August 1, 2020, Lieff Cabraser and the Equal Justice Society [who wrote most of the information in this packet, but we made some changes] filed a groundbreaking lawsuit against the United States Department of the Treasury and Internal Revenue Service on behalf of a nationwide class of people who were incarcerated at any time from March 27, 2020 to the present—that is, people serving a sentence in state or federal prison. The lawsuit seeks to have a court order the Defendants to issue CARES Act stimulus relief to all eligible incarcerated people, or up to \$1,200 per eligible person plus \$500 per qualifying child.

Frequently Asked Questions About CARES Act Relief for Incarcerated People

Please be aware that the deadline and the entire process for how to get CARES Act relief funds was set by the government. The Equal Justice Society and Lieff Cabraser's role was bringing a lawsuit to ensure that the government didn't prevent incarcerated people and their families from participating in a benefit intended for all Americans.

1. What are the benefits available?

Eligible individuals can receive up to \$1,200 per person

4. Am I eligible?

You are eligible to file a claim if you satisfy all of the following requirements:

You are a U.S. Citizen or Legal Permanent Resident

You are not married to someone who lacks a social security number, or have a child who lacks one, UNLESS you or your spouse served in the Armed Forces in 2019

You filed a tax return in 2018 or 2019 or you were exempt from doing so because your income in 2019 was below \$12,000 a year or, if married and filing jointly, below \$24,400

You were not claimed as a dependent on another person's tax return

5. What if I entered prison before ever holding a paid job or filing any tax documents on the outside – am I still eligible?

Yes, so long as you meet the other general eligibility requirements listed above in Question 4.

7. What is the filing deadline?

The IRS has currently set a deadline of October 15, 2020 to file a claim. This means that claims must be postmarked (if mailed) or e-filed (if online) on or by October 15.

8. How do I file a claim?

If you filed a 2018 or 2019 tax return or receive Social Security Benefits or Railroad Retirement Board Benefits, you do not need to file a claim. However, if you did not file a 2018 or 2019 tax return and your income was below \$12,000 (or \$24,400 if filing jointly) in 2019, then you should file an online claim through the IRS's website.

9. Can I file a claim if I do not have a computer?

If you cannot file a claim online, then you may file a claim on paper and through the mail

10. Can I file a claim if I had no earnings?

Yes. You are eligible for an advanced payment even if you had zero income in 2019.

12. Can I make a claim if I do not have a bank account?

Yes. Just leave blanks in the "refund" section (lines 20-22) on the claim form, which ask for routing and account numbers. The IRS has indicated it will mail checks to people without bank accounts.

13. What do I do if I get a refund check but I am incarcerated?

Please check with your facility to understand its rules on how government tax refund checks will be distributed. For example, certain California rules provide that: "Mailroom staff shall deliver all received. . . tax refund checks to the Inmate Trust Office. The Accounting Officer shall notify the facility representative that checks are being held pending determination of eligibility of the inmates to receive the checks. The facility representative shall notify the appropriate agency.

"Funds shall not be released for spending by the inmate for thirty (30) days from the date of deposit into the inmate trust account and must have cleared the bank upon which they were drawn. When any personal check, money order, cashier's check, certified check, or any other negotiable instrument is received, the face of the envelope in which the funds were received shall be imprinted with a stamp indicating the funds have been accepted at this time. This stamp is not intended to indicate that the funds are immediately available for inmate use, but only that the funds were accepted for processing by the department."

Read the text of the applicable regulation for California, 15 CA ADC § 3140.

14. What do I do if I applied for a stimulus check before September 24 and it was rejected, or what do I do if the check was intercepted or returned?

The court order directs the IRS to automatically re-process these claims by October 24, 2020.

If you do not receive your check or direct deposit shortly after the processing deadline of October 24, 2020, please check the IRS website to view the status of your claim: [IRS.gov/getmypayment](https://www.irs.gov/getmypayment)

If you do not receive your payment by November 1, 2020, and do not see it scheduled on the IRS website, please let us know.

15. What information do I need to have before filling out a claim?

You will need:

Full name

Mailing address

Email address

Date of birth

Valid Social Security number

Bank account and routing number – optional if you are not doing direct deposit

17. Will I hear from the IRS about the status of my claim?

If you filed a claim electronically through the online portal, you should receive an email from the IRS advising you when the claim is "approved". The IRS has also set up a claim tracking system that attempts to provide information about the status of claims within 2 weeks of receiving a claim. IRS states that you can find out the status of your claim by going to: [IRS.gov/getmypayment](https://www.irs.gov/getmypayment)

18. What if I filed a claim but have not received a deposit or a check from the IRS?

The IRS has advised that it is currently taking 4-6 weeks to process claims, from the time the claims "are approved" by the IRS. Please be advised that longer delays may be possible.

However, once a payment goes out, the IRS has indicated that it will let claimants know by letter that the payment was made: "For security reasons, the IRS plans to mail a letter about the economic impact payment to the taxpayer's last known address within 15 days after the payment is paid. The letter will provide information on how the payment was made and how to report any failure to receive the payment. If a taxpayer is unsure they're receiving a legitimate letter, the IRS urges taxpayers to visit [IRS.gov](https://www.irs.gov) first to protect against scam artists."

Payment Eligibility & General Information (Q.A.4)

In the event that you receive a notice from the IRS that it sent you a payment but you did not receive it, you can also call the IRS help line at 800-919-9835 to speak with a live person about the issue. The IRS also provides a number of resource links at [IRS.gov](https://www.irs.gov)

Persons receiving checks inside correctional facilities may experience additional delays in receiving funds, or a reduction of funds depending on the rules of the facility. Please note that the IRS has indicated it, too, will divert payments when there are outstanding debts, such as unpaid child support.

If you don't typically file federal income taxes and you can't use our Non-Filers Enter Payment Info Here online tool, you can file a simplified paper tax return to get your Economic Impact Payment.

Who Can File

You can file a simplified paper tax return to get your payment only if all of these statements are true:

You haven't filed a tax return for 2019

You aren't required to file a tax return for 2019 – typically because your income is too low

You have a Social Security number that lets you work in the United States

You can't be claimed as someone else's dependent

When to File

You must file your simplified tax return by October 15, 2020, to get your Economic Impact Payment this year.

How to File

The first thing you need to do is download and print either Form 1040, U.S. Individual Income Tax Return, or, if you are over age 65, Form 1040-SR, U.S. Tax Return for Seniors. [You are not required to use the 1040-SR if you are a senior. If you only have a regular form, that is permissible by the IRS.]

To fill out the form and get your payment, follow these steps:

1. Write "EIP2020" on the top of your form. [MOST IMPORTANT STEP]

Filing Status Section:

2. Check the filing status that applies to you.

3. Enter your name, mailing address, and Social Security number.

If you are married and you're filing a joint return for you and your spouse, you have to enter your Social Security number and your spouse's.

If you or your spouse was an active member of the U.S. Armed Forces any time in 2019, you need to enter one spouse's Social Security number. For the other spouse, you can enter either their Social Security number or their individual taxpayer identification number (ITIN).

Standard Deduction Section:

4. Check any of the boxes that apply to you (and your spouse, if you're filing jointly). Remember that if someone else can claim you as a dependent on their taxes, you don't qualify for an Economic Impact Payment.

Dependents section:

5. Enter the information for your children who qualify for the Economic Impact Payment. Your children only qualify for a payment if they were age 16 or younger on December 31, 2019, and if they lived with you for more than half of 2019.

The information you'll need is:

Your child's full name

Their Social Security number or Adoption Taxpayer Identification Number

Their relationship to you

In column 4, you will:

Check the "child tax credit" box if your child has a Social Security number

Check the "credit for other dependents" box if your child has an Adoption Taxpayer Identification number

Income and Tax sections (Lines 1-11):

6. Enter \$1 on lines 2b, 7b, and 8b.

7. Enter \$0.00 on line 11b.

8. Leave every other line in this section blank.

Refund section:

9. 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 the name of the filer who is receiving the Payment.

10. Leave the rest of this section blank.

Sign Here section:

11. Sign your name. If you are married and filing jointly, your spouse needs to sign, too. By signing, you are saying that everything on the form is true, and you will face a penalty if you have lied.

12. 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.

13. In addition, a simplified return filer may enter the identifying information of any third-party designee, if applicable, at the bottom of page 2 of Form 1040 or Form 1040-SR.

Mail Your Simplified Tax Return:

If you live in: AK, GA, IN, IA, KY, MO, NJ, OK, TN, VA Mail to:

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0002

If you live in: CT, DC, MD, RI, WV, PA Mail to:

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0002

If you live in: FL, LA, MS, TX Mail to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0002

If you live in: Alabama, NC, SC, Mail to:

Delaware, Maine, Massachusetts, New Hampshire, New York, Vermont
Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0002

If you live in: Alaska, California, Hawaii, Washington, Mail to:

Illinois, Michigan, Minnesota, Ohio, Wisconsin
Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0002

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) 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	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. **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. You Spouse

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/country Foreign postal code If more than four dependents, see instructions and ✓ here ▶

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
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1
2a Tax-exempt interest	2a
3a Qualified dividends	3a
4a IRA distributions	4a
5a Social security benefits	5a
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here	6
7a Other income from Schedule 1, line 9	7a
b Add lines 1, 2b, 3b, 4b, 5b, 6, and 7a. This is your total income	7b
8a Adjustments to income from Schedule 1, line 22	8a
b Subtract line 8a from line 7b. This is your adjusted gross income	8b
9 Standard deduction or itemized deductions (from Schedule A)	9
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10
11a Add lines 9 and 10	11a
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b

Standard Deduction for—
 • Single or Married filing separately, \$12,000
 • Married filing jointly or Qualifying widow(er), \$24,000
 • Head of household, \$18,350
 • If you checked any box under Standard Deduction, see instructions.

12a Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	
b Add Schedule 2, line 3, and line 12a and enter the total		12b
13a Child tax credit or credit for other dependents	13a	
b Add Schedule 3, line 7, and line 13a and enter the total		13b
14 Subtract line 13b from line 12b. If zero or less, enter -0-		14
15 Other taxes, including self-employment tax, from Schedule 2, line 10		15
16 Add lines 14 and 15. This is your total tax		16
17 Federal income tax withheld from Forms W-2 and 1099		17
18 Other payments and refundable credits:		
a Earned income credit (EIC)	18a	
b Additional child tax credit. Attach Schedule 8812	18b	
c American opportunity credit from Form 8863, line 8	18c	
d Schedule 3, line 14	18d	
e Add lines 18a through 18d. These are your total other payments and refundable credits		18e
19 Add lines 17 and 18e. These are your total payments		19
20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid		20
21a Amount of line 20 you want refunded to you . If Form 8888 is attached, check here		21a
b Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number		
22 Amount of line 20 you want applied to your 2020 estimated tax		22
23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions		23
24 Estimated tax penalty (see instructions)		24

• If you have a qualifying child, attach Sch. EIC.
 • If you have nontaxable combat pay, see instructions.

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

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. ▶	Personal identification number (PIN) ▶
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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.)

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Firm's address ▶		Phone no.	Firm's EIN ▶

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) 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	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. **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. You Spouse

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 If more than four dependents, see instructions and ✓ here ▶

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
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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2a Tax-exempt interest	2a
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8a Adjustments to income from Schedule 1, line 22	8a
b Subtract line 8a from line 7b. This is your adjusted gross income	8b
9 Standard deduction or itemized deductions (from Schedule A)	9
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10
11a Add lines 9 and 10	11a
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 • Single or Married filing separately, \$12,000
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• If you have a qualifying child, attach Sch. EIC.
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Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

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. ▶	Personal identification number (PIN) ▶
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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

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Firm's address ▶		Phone no.	Firm's EIN ▶

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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. **Presidential Election Campaign**
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City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

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Refund
 Direct deposit? See instructions.

Amount You Owe
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24 Estimated tax penalty (see instructions)

Third Party Designee
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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.)

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Firm's address ▶	Phone no.	Firm's EIN ▶	

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
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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. **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. You Spouse

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/country Foreign postal code If more than four dependents, see instructions and ✓ here ▶

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
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1
2a Tax-exempt interest	2a
3a Qualified dividends	3a
4a IRA distributions	4a
5a Social security benefits	5a
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here	6
7a Other income from Schedule 1, line 9	7a
b Add lines 1, 2b, 3b, 4b, 5b, 6, and 7a. This is your total income	7b
8a Adjustments to income from Schedule 1, line 22	8a
b Subtract line 8a from line 7b. This is your adjusted gross income	8b
9 Standard deduction or itemized deductions (from Schedule A)	9
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10
11a Add lines 9 and 10	11a
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b

Standard Deduction for—
 • Single or Married filing separately, \$12,000
 • Married filing jointly or Qualifying widow(er), \$24,000
 • Head of household, \$18,350
 • If you checked any box under Standard Deduction, see instructions.

12a Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a
b Add Schedule 2, line 3, and line 12a and enter the total	12b
13a Child tax credit or credit for other dependents	13a
b Add Schedule 3, line 7, and line 13a and enter the total	13b
14 Subtract line 13b from line 12b. If zero or less, enter -0-	14
15 Other taxes, including self-employment tax, from Schedule 2, line 10	15
16 Add lines 14 and 15. This is your total tax	16
17 Federal income tax withheld from Forms W-2 and 1099	17
18 Other payments and refundable credits:	

a Earned income credit (EIC)	18a
b Additional child tax credit. Attach Schedule 8812	18b
c American opportunity credit from Form 8863, line 8	18c
d Schedule 3, line 14	18d
e Add lines 18a through 18d. These are your total other payments and refundable credits	18e
19 Add lines 17 and 18e. These are your total payments	19

Refund
 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**
20 Amount of line 20 you want **refunded to you**. If Form 8888 is attached, check here
21a Routing number **c** Type: Checking Savings
d Account number
22 Amount of line 20 you want **applied to your 2020 estimated tax**
22
23 **Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions
23
24 Estimated tax penalty (see instructions)
24

Amount You Owe
24 Estimated tax penalty (see instructions) ▶ **24**

Third Party Designee
 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. ▶	Personal identification number (PIN) ▶
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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.)

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Firm's address ▶	Phone no.	Firm's EIN ▶	