



# COMMONWEALTH of VIRGINIA

*Department of Corrections*

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## MEMORANDUM

To: Offender Population

From: A. David Robinson, Chief of Corrections Operation

Re: CARES ACT Stimulus Payments

Date: October 9, 2020

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Recently, a federal judge certified a nationwide class of incarcerated people for a class-action case concerning the federal stimulus checks. The judge granted the inmates' motion requiring the U.S. Dept. of Treasury and the IRS to stop withholding CARES Act stimulus funds from the inmates.

If the IRS has already issued you a stimulus check, VDOC is not holding those funds. Any CARES Act payments received on behalf of any VDOC inmate have been deposited into offender trust accounts.

If you have not received a payment and you believe you are eligible for one, a Notice explaining your rights and responsibilities is attached as is an FAQ document. If you believe you are entitled to a stimulus payment and wish to complete the necessary form, those documents are available in your housing unit or from your Unit Manager.

Any submission must be postmarked by October 30, 2020.

## **Frequently Asked Questions about CARES Act Relief for Incarcerated People<sup>1</sup>**

### **1. What are the benefits available?**

Eligible individuals can receive up to \$1,200 per person, or \$2,400 for married couples filing jointly, plus \$500 per qualifying child. Your benefit is reduced by 5% of any income you earned in a qualifying tax year above \$150,000 if you filed a joint return, \$112,500 if you are the head of a household, or \$75,000 otherwise.

### **2. Does it cost anything to file a claim with the IRS?**

No. And the lawyers who brought the lawsuit are not asking for or taking any money from class members or their families.

### **3. Am I eligible?**

You may be 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 \$12,200 a year or, if married and filing jointly, below \$24,400
- You were not claimed as a dependent on another person's tax return

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

Maybe, so long as you meet the other general eligibility requirements listed above in Question 3.

### **5. If I am on parole, supervised release, released from all restrictions, and/or my record has been expunged, can I make a claim?**

Maybe. If you meet the other requirements set forth in Questions 3 and 4 above.

### **6. What is the filing deadline?**

The IRS has currently set a **deadline of October 30, 2020 to file a paper claim**. This means that all paper claims must be postmarked on or by October 30.

### **7. 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 \$12,200 (or \$24,400 if filing jointly) in 2019, then you should **file an online claim through the IRS's website**.

### **8. 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 by following the instructions here**. (See attachment – How to File a Simplified Paper Tax Return)

### **8a. Where do I mail my completed form?**

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<sup>1</sup> Information provided from the following website: <https://www.lieffcabraser.com/cares-act-relief/>

The address will vary depending on where you live. See the chart below.

<b><u>If you live in...</u></b>	<b><u>And you ARE NOT enclosing a payment use this address</u></b>
Arkansas, Georgia, Indiana, Iowa, Kentucky, Missouri, New Jersey, Oklahoma, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002
Connecticut, District of Columbia, Maryland, Rhode Island, West Virginia	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002
Alabama, North Carolina, South Carolina	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002
Alaska, California, Hawaii, Washington	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002
Illinois, Michigan, Minnesota, Ohio, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002
Arizona, Colorado, Idaho, Kansas, Montana, Nebraska, Nevada, New Mexico, Oregon, North Dakota, South Dakota, Utah, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002
Delaware, Maine, Massachusetts, New Hampshire, New York, Vermont	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002
Pennsylvania	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002

### **9. 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.

**10. 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 (unless you have an Individual Taxpayer Identification Number (ITIN) and are married to a military member)

Bank account and routing number

For each qualifying child:

Name

Social Security Number or Adoption Taxpayer Identification Number

Relationship of child to you or your spouse

# A FEDERAL COURT HAS ORDERED THAT THE IRS MAY NOT DENY CARES ACT ECONOMIC IMPACT PAYMENTS TO ANYONE SOLELY BECAUSE THEY ARE INCARCERATED

**If you are or were incarcerated at some point since March 27, 2020, you may need to take action by October 30, 2020 to receive a payment.**

In March 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). The Act provides emergency relief to eligible individuals in the form of a tax credit for 2020. The Act instructs the IRS to issue advance refunds to eligible individuals as rapidly as possible.

The IRS previously took the position that people who are incarcerated are not eligible for advance refunds. On September 24, 2020, a federal court ruled that the IRS's position was likely unlawful. The case is *Scholl v. Mnuchin*, No. 4:20-cv-5309-PJH (N.D. Cal.). The court ordered the IRS to stop denying payments to people solely because they are incarcerated, and ordered the IRS to make payments to people who were previously denied one because they were incarcerated within 30 days.

## **Who is eligible for an Economic Impact Payment?**

You are eligible if all of the following are true:

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

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

If you are married or if you have qualifying children, your spouse and your children have a valid Social Security Number. This restriction does not apply if you or your spouse served in the Armed Forces in 2019.

## **If I am eligible, how much will my payment be?**

If you meet the criteria above, your payment will be up to \$1,200 if you filed individually or \$2,400 if you filed jointly with a spouse, plus \$500 per qualifying child. Your payment will be reduced by 5% of income you received in 2019 above: \$150,000 for joint filers, \$112,500 for a head of household, and \$75,000 in all other cases.

## **What do I need to do to receive a payment?**

It depends:

If you filed a 2018 or 2019 tax return, or if you receive Social Security Benefits or Railroad Retirement Benefits, you do not need to take any action. You should receive an automatic payment in the mail.

If you did not file a 2018 or 2019 tax return and your income was below \$12,200 (or \$24,400 if filing jointly), but you are an eligible individual as defined above, you must take action to receive an advance payment. If you have access to the Internet, you can file a claim at the following URL before November 21, 2020:

[www.irs.gov/coronavirus/non-filers-enter-payment-info-here](http://www.irs.gov/coronavirus/non-filers-enter-payment-info-here)

Alternatively, you can file a claim using the enclosed paper form, by mail postmarked on or by October 30, 2020.

## **Where can I find more information?**

[www.lieffcabraser.com/cares-act-relief](http://www.lieffcabraser.com/cares-act-relief)

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