## Everyone:

I wanted to send everyone more information about the \$1,200 stimulus payments. As previously indicated, a court has held that prisoners are entitled to these payments too. According to the law firm that started this litigation, the IRS requires prisoners to submit a written claim form for the payment, though. I have put up a short article on my website with information about this, along with the claim form. The text of the article is below. Your family members can access it here:

https://sentencing.net/prison-conditions/stimulus-check-for-prisoners If you have not received your \$1,200 stimulus payment, I hope you do and that this information proves useful to you.

Sincerely, Brandon Sample, Esq.

A federal judge has issued a preliminary injunction that requires the IRS pay \$1,200 in stimulus to prisoners, holding that prisoners are eligible for CARES Act stimulus payments. However, prisoners must act fast in order to claim their stimulus payment. The IRS requires the submission of a form, postmarked no later than October 30, 2020, to receive the payment. I have uploaded the form and an example of how it might be completed here:

Form that prisoners must use to request the payment:

https://sentencing.net/wp-content/uploads/2020/10/EIP.Prisoner.Claim\_.Form\_.pdf

Example of how the form should be filled out:

https://sentencing.net/wp-

## content/uploads/2020/10/Stimulus.Prisoner.Example.pdf

Rumor is the IRS is rejecting online claim submissions by family members of prisoners. So if you want to get the stimulus payment on your books, you need to fill out the form and mail it to the IRS ASAP. I highly recommend that you send the form certified mail so you can track when it was sent. The example completed form encourages the prisoner to list the address of the prison where they are incarcerated. But for BOP prisoners that might not be the right way to do it since payments to prisoners are sent to the BOP's lockbox. I do not know for sure how BOP is going to handle stimulus payments that are sent to the institution. I encourage you to check with your institution for clarification on whether to list the Lockbox address (Inmate Name and Reg #, Post Office Box 474701, Des Moines, Iowa 50947-0001) or the institution address on the Form.

The address where the form must be sent to is below. Again if you are listing Des Moines, IA as the address then you would probably use the Kansas City address, but make sure to check with your institution.

If you live in....And you ARE NOT enclosing a payment use this address Alabama, Arkansas, Delaware, Georgia, Indiana, Iowa, Kentucky, Maine, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, South Carolina, Tennessee, Vermont, Virginia

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

Arizona, Colorado, Connecticut, District of Columbia,

Idaho, Kansas, Maryland, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, West Virginia, Wyoming

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

Alaska, California, Hawaii, Illinois, Michigan, Minnesota, Ohio, Washington, Wisconsin

Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002

Good luck, and I hope you get your stimulus payment!