May 11, 2020

Dear family and friends,

The Department of Corrections is returning the enclosed Economic Impact Payment (EIP) check from the United States Treasury that you mailed to the Department of Corrections for deposit into the trust account of an adult in custody (AIC). On May 6, 2020, the United States Internal Revenue Service (IRS) recently issued guidance stating that incarcerated persons are not eligible for EIPs. ([https://www.irs.gov/coronavirus/economic-impact-payment-information-center](https://www.irs.gov/coronavirus/economic-impact-payment-information-center)). Please be aware that the Department of Corrections cannot provide any tax guidance regarding EIPs.

As a result of this information, we are returning this check to you. Below, please find the Frequently Asked Questions (FAQ) from the IRS guidance for your information:

**Q12. Does someone who is incarcerated qualify for the Payment? (added May 6, 2020)**

**A12. No.** Payment made to someone who is incarcerated should be returned to the IRS by following the instructions about repayment [Q41]. A person is incarcerated if he or she is described in one or more of the clauses (i) through (v) of Section 202(x)(1)(A) of the Social Security Act (42 U.S.C. § 402(x)(1)(A)(i) through (v)). For a Payment made with respect to a joint return where only one spouse is incarcerated, you only need to return the portion of the Payment made on account of the incarcerated spouse. This amount will be $1,200 unless adjusted gross income exceeded $150,000.

Sincerely,

Central Trust