

Instructions for filing Simplified Form 1040 for purposes of obtaining an Economic Impact Payment

Use these instructions to complete a simplified paper tax return for 2019 for purposes of registering with the IRS for an **economic impact payment (EIP)** under the CARES Act. Pursuant to a court order entered by a court in Scholl v. Mnuchin, No. 20-cv-05309 (N.D. Cal. Oct. 7, 2020), you may register for the EIP by mailing a return that follows these instructions to the IRS no later than **Friday, October 30, 2020**. Alternatively, if you have access to the internet, you may enter your information on the “Non-Filers: Enter Payment Info Here” tool at www.irs.gov/EIP by **Saturday, November 21, 2020**.

You may use this simplified return filing procedure to request an EIP only if all of the following are true:

1. You are a U.S. Citizen or resident alien,
2. You could not be claimed as a dependent on another person’s tax return,
3. You have a Social Security Number (SSN) that is valid for employment in the United States and was issued before July 15, 2020, and
4. Your income is less than \$12,200 (\$24,400 if you’re married and filing jointly).

Once you complete and sign the return, mail it to the following address: **IRS, Austin, TX 73301-0003**.

Instructions

- (1) Enter only the information described in these instructions on your Form 1040 or Form 1040-SR.
- (2) Write “EIP2020” on the top of your form if it is not already printed there.

Filing Status Section

- (3) Check the filing status that applies to you as of December 31, 2019.
- (4) Enter your name, mailing address, and SSN, and the name and SSN of your spouse if filing a joint return. If you or your spouse was a member of the U.S. Armed Forces at any time during 2019, you may enter an SSN for one spouse and either an SSN or an IRS individual taxpayer identification number (that is, an ITIN) for the other spouse.

Standard Deduction Section

- (5) Check any of the boxes that apply to you (and your spouse if filing a joint return). Remember that if someone else can claim you as a dependent on their taxes, you don't qualify for an EIP.
- (6) If applicable, provide information regarding each of your children who qualify for the EIP. Your child only qualifies for a payment if the child was age 16 or younger on December 31, 2019, and lived with you for more than half of 2019. For each child, provide the name, SSN or Adoption Taxpayer Identification Number (ATIN), and relationship to you. Check the "Child tax credit" box in Column (4) for each child with an SSN. Check the “Credit for other dependents” box for each child with an ATIN.

Income and Tax sections (Lines 1-11)

- (7) Enter \$1 on lines 2b, 7b, and 8b.
- (8) Enter \$0.00 on line 11b.
- (9) Leave every other line in this section blank.

Refund section

- (10) 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 EIP.
- (11) If you do not enter bank information, we will mail a check to the address you provided on the form.

Sign Here section

- (12) 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.
- (13) 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.
- (14) In addition, you may enter the identifying information of any third-party designee, if applicable.