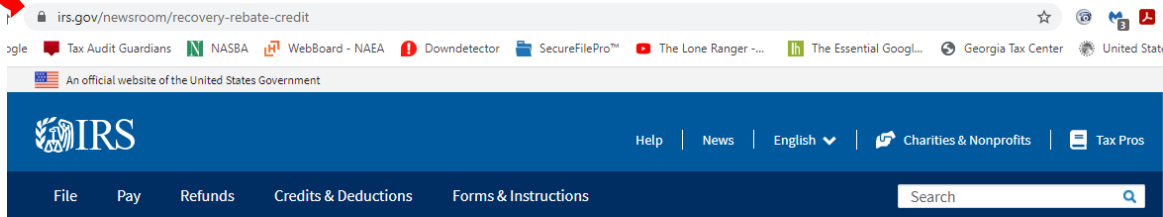


# IRS.GOV/Newsroom/recovery-rebate-credit



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## Recovery Rebate Credit

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### What is the Recovery Rebate Credit?

The **Recovery Rebate Credit** is authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the COVID-related Tax Relief Act. It is a tax credit against your 2020 income tax. Generally, this credit will increase the amount of your tax refund or decrease the amount of the tax you owe.

The Recovery Rebate Credit was eligible to be paid in two rounds of advance payments during 2020 and early 2021. These advanced payments of the Recovery Rebate Credit are referred to as the first and second Economic Impact Payments.

Individuals who received the full amounts of both Economic Impact Payments do not need to complete any information about the Recovery Rebate Credit on their 2020 tax returns. They already received the full amount of the Recovery Rebate Credit as Economic Impact Payments. You received the full amounts of both Economic Impact Payments if:

- Your first Economic Impact Payment was \$1,200 (\$2,400 if married filing jointly for 2020) plus \$500 for each [qualifying child](#) you had in 2020; and.
- Your second Economic Impact Payment was \$600 (\$1,200 if married filing jointly for 2020) plus \$600 for each qualifying child you had in 2020.

### Who can claim the Recovery Rebate Credit?

Eligible individuals who did not receive the full amounts of both Economic Impact Payments may claim the Recovery Rebate Credit on their 2020 Form 1040 or 1040-SR. To determine whether you are an eligible individual or the amount of your Recovery Rebate Credit, complete the Recovery Rebate Credit Worksheet in the Instructions for Form 1040 and Form 1040-SR.

Generally, you are eligible to claim the Recovery Rebate Credit if you were a U.S. citizen or U.S. resident alien in 2020, cannot be claimed as a dependent of another taxpayer for tax year 2020, and have a Social Security number valid for employment that is issued before the due date of your 2020 tax return (including extensions).

You must file Form 1040 or Form 1040-SR to claim the Recovery Rebate Credit even if you are normally not required to file a tax return. Anyone with income of \$72,000 or less can file their Federal tax return electronically for free through the IRS [Free File](#) Program. Free File is a public-private partnership between the IRS and many filing and tax preparation software providers who provide their brand-name products for free. The safest and fastest way to get a tax refund is to combine electronic filing with [Direct Deposit](#).

### Taxpayers residing in American Samoa, Guam, Puerto Rico, the U.S. Virgin Islands, and the Northern Mariana Islands

If you reside in a U.S. territory, don't complete the Recovery Rebate Credit Worksheet and don't enter an amount on line 30 of Form 1040 or Form 1040-SR. In general, the tax authorities in American Samoa, Guam, Puerto Rico, the U.S. Virgin Islands, and the Northern Mariana Islands will provide the Recovery Rebate Credit to eligible residents. Territory residents should direct questions about Economic Impact Payments or the 2020 Recovery Rebate Credit to the tax authorities in the territories where they reside.

### Form 1040 and 1040-SR Instructions - Recovery Rebate Credit Worksheet

If eligible, you can claim the Recovery Rebate Credit when you file your 2020 tax return (Form 1040 or Form 1040-SR) electronically using tax software or on paper. The 2020 tax return instructions include a worksheet you can use to figure the amount of any Recovery Rebate Credit for which you are eligible. The worksheet requires you to know the amounts of your Economic Impact Payments.

Your Recovery Rebate Credit amount will be phased out if your adjusted gross income for 2020 exceeds \$150,000 if you are married filing a joint return or filing as a qualifying widow or widower, \$112,500 if you are using the head of household filing status, or \$75,000 if you are using any other filing status.

## How do I find the amounts of my Economic Impact Payments?

### IRS letters

You should have received IRS Notice 1444 for the first Economic Impact Payment, and you should receive Notice 1444-B for the second Economic Impact Payment. Refer to them when completing your 2020 tax return. If eligible for the Recovery Rebate Credit, you will use the information from these letters to determine the amounts to include on the Recovery Rebate Credit Worksheet or in your tax preparation software to help you calculate your credit amount.

### Get the information you need from your account

Log in to your Federal tax account information online to view what you may need when you electronically file your 2020 tax return (Form 1040 or Form 1040-SR). Two important reasons to have an account now are:

- In the coming weeks, individuals with an account on [IRS.gov/account](https://www.irs.gov/account) will be able to view the amounts of the Economic Impact Payments they received.
- Some people will need the amount of their adjusted gross income from 2019 if they use different software to file their tax returns for 2020.

Be sure you have this important information that you'll need to file your tax return for 2020 by visiting [Secure Access](#) now to prepare and set up your own Federal tax account online.

### For more information about Economic Impact Payments go to:

[Economic Impact Payment Information Center](#)

[Questions and Answers about the Second Economic Impact Payment](#)

[IRS Statements and Announcements](#) - include statements about Economic Impact Payments

**The amount of the Economic Impact Payments is shown in the 2020 Account Transcript.**

**The 2020 Account Transcript for a SINGLE taxpayer is shown below: \$1,200 on 5-18-2020**

**\$ 600 on 1-18-2021**

2020			
	846 Refund issued	5/6/2020	\$1,200.00
	290 Additional tax assessed 00-00-0000	5/18/2020	\$0.00
	766 Tax relief credit	5/18/2020	(\$1,200.00)
	971 Notice issued NOTICE1444	5/18/2020	\$0.00
	960 Appointed representative	6/8/2020	\$0.00
	846 Refund issued	1/4/2021	\$600.00
	290 Additional tax assessed 00-00-0000	1/18/2021	\$0.00
	766 Tax relief credit	1/18/2021	(\$600.00)
	No tax return filed		

The 2020 Account Transcript for a MARRIED COUPLE filing MFJ with NO dependents is shown below:

**\$2,400 on 4-27-2020 ( \$1,200 + \$ 1,200)**

**\$1,200 on 1-18-2021 ( \$ 600 + \$ 600)**

2020			
	846	Refund issued	4/15/2020 \$2,400.00
	290	Additional tax assessed 00-00-0000	4/27/2020 \$0.00
	766	Tax relief credit	4/27/2020 (\$2,400.00)
	971	Notice issued NOTICE1444	4/27/2020 \$0.00
	960	Appointed representative	7/6/2020 \$0.00
	846	Refund issued	1/6/2021 \$1,200.00
	290	Additional tax assessed 00-00-0000	1/18/2021 \$0.00
	766	Tax relief credit	1/18/2021 (\$1,200.00)
		No tax return filed	

The 2020 Account Transcript for a SINGLE Parent with 1 dependent under 17 is shown below:

**\$1,700 on 4-15-2020 (\$500 + \$1,200)**

**\$1,200 ON 1-04-2021 (\$600 + \$600)**

2020			
	846	Refund issued	4/15/2020 \$1,700.00
	290	Additional tax assessed 00-00-0000	4/27/2020 \$0.00
	766	Credit to your account	4/27/2020 (\$500.00)
	766	Tax relief credit	4/27/2020 (\$1,200.00)
	971	Notice issued NOTICE1444	4/27/2020 \$0.00
	960	Appointed representative	6/8/2020 \$0.00
	846	Refund issued	1/4/2021 \$1,200.00
	290	Additional tax assessed 00-00-0000	1/18/2021 \$0.00
	766	Credit to your account	1/18/2021 (\$600.00)
	766	Tax relief credit	1/18/2021 (\$600.00)
		No tax return filed	