



IRS.gov/rrc

Claiming the 2020 Recovery Rebate Credit on a 2020 Tax Return

Most people who are eligible for the 2020 Recovery Rebate Credit have already received it, in advance, in the first two rounds of **Economic Impact Payments**. Missing first and second payments may only be claimed on a 2020 tax return.

Individuals who received the full amounts of the first two Economic Impact Payments do not need to complete any information about the **2020 Recovery Rebate Credit** on their 2020 tax return.

People received the full amounts of the first two Economic Impact Payments if:

- › Their first Economic Impact Payment was \$1,200 (\$2,400 if married filing jointly) plus \$500 for each **qualifying child**, and
- › Their second Economic Impact Payment was \$600 (\$1,200 if married filing jointly) plus \$600 for each **qualifying child**.

About the 2020 Recovery Rebate Credit

- › People who are eligible – and either didn't receive the first or second Economic Impact Payment or received less than the full amounts – may be eligible to claim the 2020 Recovery Rebate Credit. They must file a 2020 tax return to claim it even if they don't usually file a tax return.
- › The eligibility requirements are the same for the 2020 Recovery Rebate Credit as they were for the first two Economic Impact Payments except that the credit eligibility and the credit amount are based on the individual's 2020 tax year information.
- › All first and second Economic Impact Payments have been sent out by the IRS. See IRS.gov/rrc for *How to Claim the 2020 Recovery Rebate Credit* by filing a 2020 tax return if you have not filed yet or by amending your 2020 tax return if it's already been processed. Individuals can securely access their **online account** to view their first and second Economic Impact Payment amounts under their tax records.