

## 2020 RECOVERY REBATE CREDIT WORKSHEET - LINE 30

**Before you begin:**

See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.

If you received Notice 1444 and Notice 1444-B, have them available.

Don't include on line 16 or 19 any amount you received but later returned to the IRS.

1. Can you be claimed as a dependent on another person's 2020 return? If filing a joint return, go to line 2.  
**No.** Go to line 2.  
**Yes.** **STOP** You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
2. Does your 2020 return include a valid social security number (defined under Valid social security number in the instructions) for you and, if filing a joint return, your spouse?  
**Yes.** Skip lines 3 and 4, and go to line 5.  
**No.** If you are filing a joint return, go to line 3. If you aren't filing a joint return, **STOP** you can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
3. Was at least one of you a member of the U.S. Armed Forces at any time during 2020, and does at least one of you have a valid social security number (defined under Valid social security number in the instructions)?  
**Yes.** Your credit is not limited. Go to line 5.  
**No.** Go to line 4.
4. Does one of you have a valid social security number (defined under Valid social security number in the instructions)?  
**Yes.** Your credit is limited. Go to line 5.  
**No.** **STOP** You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
5. If your EIP 1 was \$1,200 (\$2,400 if married filing jointly) plus \$500 for each qualifying child you had in 2020, skip lines 5 and 6, enter zero on lines 7 and 16, and go to line 8. Otherwise, enter:
  - \$1,200 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or
  - \$2,400 if married filing jointly and you answered "Yes" to question 2 or 3
6. Multiply \$500 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number
7. Add lines 5 and 6
8. If your EIP 2 was \$600 (\$1,200 if married filing jointly) plus \$600 for each qualifying child you had in 2020, skip lines 8 and 9, enter zero on lines 10 and 19, and go to line 11. Otherwise, enter:
  - \$600 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or
  - \$1,200 if married filing jointly and you answered "Yes" to question 2 or 3
9. Multiply \$600 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number
10. Add lines 8 and 9
11. Enter the amount from line 11 of Form 1040 or 1040-SR
12. Enter the amount shown below for your filing status:
 

• \$150,000 if married filing jointly or qualifying widower	}	
• \$112,500 if head of household		
• \$75,000 if single or married filing separately		
13. Is the amount on line 11 more than the amount on line 12?  
**No.** Skip line 14. Enter the amount from line 7 on line 15 and the amount from line 10 on line 18.  
**Yes.** Subtract line 12 from line 11
14. Multiply line 13 by 5% (0.05)
15. Subtract line 14 from line 7. If zero or less, enter -0-
16. Enter the amount, if any, of EIP 1 that was issued to you (before offset for any past-due child support payment). You may refer to Notice 1444 or your tax account information at IRS.gov/Account for the amount to enter here
17. Subtract line 16 from line 15. If zero or less, enter -0-. If line 16 is more than line 15, you don't have to pay back the difference
18. Subtract line 14 from line 10. If zero or less, enter -0-
19. Enter the amount, if any, of EIP 2 that was issued to you. You may refer to Notice 1444-B or your tax account information at IRS.gov/Account for the amount to enter here
20. Subtract line 19 from line 18. If zero or less, enter -0-. If line 19 is more than line 18, you don't have to pay back the difference
21. **Recovery rebate credit.** Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR