



All third Economic Impact Payments issued; Parents of children born in 2021, guardians and other eligible people who did not receive all of their third-round EIPs can claim up to \$1,400 per person through the 2021 Recovery Rebate Credit

IR-2022-19, Jan. 26, 2022

WASHINGTON – The Internal Revenue Service announced today that all third-round Economic Impact Payments have been issued and reminds people how to claim any remaining stimulus payment they're entitled to on their 2021 income tax return as part of the 2021 Recovery Rebate Credit.

Parents of a child born in 2021 – or parents and guardians who added a new child to their family in 2021 – did not receive a third-round Economic Impact Payment for that child and may be eligible to receive up to \$1,400 for the child by claiming the Recovery Rebate Credit.

While some third-round Economic Impact Payments may still be in the mail, the IRS is no longer issuing first-, second-, or third-round Economic Impact Payments. Through December 31, the IRS issued more than 175 million third-round payments totaling over \$400 billion to individuals and families across the country while simultaneously managing an extended filing season in 2021.

Third-round Economic Impact Payments were advance payments of the 2021 Recovery Rebate Credit. In late January, the IRS began issuing Letter 6475, Your Third Economic Impact Payment, to recipients of the third-round Economic Impact Payment. This letter will help Economic Impact Payment recipients determine if they are entitled to and should claim the Recovery Rebate Credit on their 2021 tax returns when they file in 2022.

The American Rescue Plan Act of 2021, signed into law on March 11, 2021, authorized a third round of Economic Impact Payments and required them to be issued by Dec. 31, 2021. The IRS began issuing these payments on March 12, 2021, and continued through the end of the year.

Eligible parents of children born in 2021 and families that added dependents in 2021 should claim the 2021 Recovery Rebate Credit; most other eligible people already received the full amount and won't need to claim a credit on their tax return

The third-round Economic Impact Payment was an advance payment of the tax year 2021 Recovery Rebate Credit. The amount of the third-round Economic Impact Payment was based on the income and number of dependents listed on an individual's 2019 or 2020 income tax return. The amount of the 2021 Recovery Rebate Credit is based on the income and number of dependents listed on an individual's 2021 income tax return.

Families and individuals in the following circumstances, among others, may not have received the full amount of their third-round Economic Impact Payment because their circumstances in 2021 were different than they were in 2020. These families and individuals may be eligible to receive more money by claiming the 2021 Recovery Rebate Credit on their 2021 income tax return:

- Parents of a child born in 2021 who claim the child as a dependent on their 2021 income tax return may be eligible to receive a 2021 Recovery Rebate Credit of up to \$1,400 for this child.
 - All eligible parents of qualifying children born in 2021 are also encouraged to claim the child tax credit—worth up to \$3,600 per child born in 2021—on their 2021 income tax return.



- Families who added a dependent – such as a parent, a nephew or niece, or a grandchild – on their 2021 income tax return who was not listed as a dependent on their 2020 income tax return may be eligible to receive a 2021 Recovery Rebate Credit of up to \$1,400 for this dependent.
- Single filers who had incomes above \$80,000 in 2020 but less than this amount in 2021; married couples who filed a joint return and had incomes above \$160,000 in 2020 but less than this amount in 2021; and head of household filers who had incomes above \$120,000 in 2020 but less than this amount in 2021 may be eligible for a 2021 Recovery Rebate Credit of up to \$1,400 per person.
- Single filers who had incomes between \$75,000 and \$80,000 in 2020 but had lower incomes in 2021; married couples who filed a joint return and had incomes between \$150,000 and \$160,000 in 2020 but had lower incomes in 2021; and head of household filers who had incomes between \$112,500 and \$120,000 in 2020 but had lower incomes in 2021 may be eligible for a 2021 Recovery Rebate Credit.

Individuals must claim the 2021 Recovery Rebate Credit on their 2021 income tax return in order to get this money; the IRS will not automatically calculate the 2021 Recovery Rebate Credit. The IRS began accepting 2021 income tax returns on January 24.

Most other eligible people already received the full amount of their credit in advance and don't need to include any information about this payment when they file their 2021 tax return. The IRS issued additional payments – called “Plus-Up” Payments – to individuals who initially received a third-round Economic Impact Payment based on information on their 2019 tax return and were eligible for a larger amount based on information on their 2020 tax return.

Avoid processing delays when claiming the 2021 Recovery Rebate Credit

The IRS strongly encourages people to have all the information they need to file an accurate return to avoid processing delays. If the return includes errors or is incomplete, it may require further review while the IRS corrects the error, which may slow the tax refund.

To claim the 2021 Recovery Rebate Credit, individuals will need to know the total amount of their third-round Economic Impact Payment, including any Plus-Up Payments, they received. People can view the total amount of their third-round Economic Impact Payments through their individual [Online Account](#). The IRS will also send Letter 6475 through March to those who were issued third-round payments confirming the total amount for tax year 2021. For married individuals filing a joint return with their spouse, each spouse will need to log into their own Online Account or review their own letter for their portion of their couple's total payment.

The IRS urges recipients of stimulus payments to carefully review their tax return before filing. Having this payment information available while preparing the tax return will help individuals determine if they are eligible to claim the 2021 Recovery Rebate Credit for missing third-round stimulus payments. If eligible for the credit, they must file a 2021 tax return. Using the total amount of the third payments from the individual's online account or Letter 6475 when filing a tax return can reduce errors and avoid delays in processing while the IRS corrects the tax return.

The Get My Payment application will no longer be available as of Jan. 29, 2022, and individuals are encouraged to access [Online Account](#) to view their first-, second-, and third-round Economic Impact Payment amounts under the related tax year tab.

File electronically, and choose direct deposit

The amount of the 2021 Recovery Rebate Credit will reduce the amount of tax owed for 2021, or, if it's more than the tax owed, it will be included as part of the individual's 2021 tax refund. Individuals will receive their 2021 Recovery Rebate Credit included in their refund after the 2021 tax return is processed. The 2021 Recovery Rebate Credit will not be issued separately from the tax refund.



To avoid processing delays, the IRS urges people to file a complete and accurate tax return. Filing electronically allows tax software to figure credits and deductions, including the 2021 Recovery Rebate Credit. The 2021 Recovery Rebate Credit Worksheet on [Form 1040 and Form 1040-SR instructions](#) can also help.

The fastest and most secure way for eligible individuals to get their 2021 tax refund that will include their allowable 2021 Recovery Rebate Credit is by filing electronically and choosing [direct deposit](#).

Anyone with income of \$73,000 or less, including those who don't have a tax return filing requirement, can file their federal tax return electronically for free through the [IRS Free File](#) program. The fastest and most secure way to get a tax refund is to [file electronically](#) and have it direct deposited - contactless and free - into the individual's financial account. Bank accounts, many prepaid debit cards, and several mobile apps can be used for direct deposit when taxpayers provide a routing and account number.

[IRS.gov/filing](#) has details about [IRS Free File](#), [Free File Fillable Forms](#), [free VITA or TCE tax preparation sites](#) in communities or finding a [trusted tax professional](#).

Claim 2020 Recovery Rebate Credit for missing first- or second-round Economic Impact Payments

All first- and second-round Economic Impact Payments have been issued. The first- and second-round Economic Impact Payments were an advance payment of tax year 2020 Recovery Rebate Credit. People who didn't qualify for a first- and second- Economic Impact Payment or got less than the full amounts may be eligible to claim the 2020 Recovery Rebate Credit on a 2020 income tax return. Individuals will need to file a 2020 tax return if they have not filed yet or amend their 2020 income tax return if it's already been processed.

If the individual's 2020 income tax return has not yet been fully processed, the individual should not file a second return. Some returns need special handling to correct errors or credit amounts, which can delay processing. The IRS is having to correct significantly more errors on 2020 tax returns than in previous years. If the IRS corrects the credit claimed on the return, the IRS will send a letter with an explanation.

More information

- [Online Account Information](#)
- [Recovery Rebate Credit](#)
- [2021 Recovery Rebate Credit Frequently Asked Questions](#)
- [2020 Recovery Rebate Credit Frequently Asked Questions](#)