

## 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. <input type="checkbox"/> <b>No.</b> Go to line 2. <input type="checkbox"/> <b>Yes.</b> <b>STOP</b> 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 <i>Valid social security number</i> , earlier) for you and, if filing a joint return, your spouse? <input type="checkbox"/> <b>Yes.</b> Skip lines 3 and 4, and go to line 5. <input type="checkbox"/> <b>No.</b> If you are filing a joint return, go to line 3. If you aren't filing a joint return, <b>STOP</b> 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 <i>Valid social security number</i> , earlier)? <input type="checkbox"/> <b>Yes.</b> Your credit is not limited. Go to line 5. <input type="checkbox"/> <b>No.</b> Go to line 4.	
4.	Does one of you have a valid social security number (defined under <i>Valid social security number</i> , earlier)? <input type="checkbox"/> <b>Yes.</b> Your credit is limited. Go to line 5. <input type="checkbox"/> <b>No.</b> <b>STOP</b> 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. ....	5. _____
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 .....	6. _____
7.	Add lines 5 and 6 .....	7. _____
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. ....	8. _____
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 .....	9. _____
10.	Add lines 8 and 9 .....	10. _____
11.	Enter the amount from line 11 of Form 1040 or 1040-SR .....	11. _____
12.	Enter the amount shown below for your filing status: • \$150,000 if married filing jointly or qualifying widow(er) • \$112,500 if head of household • \$75,000 if single or married filing separately } .....	12. _____
13.	Is the amount on line 11 more than the amount on line 12? <input type="checkbox"/> <b>No.</b> Skip line 14. Enter the amount from line 7 on line 15 and the amount from line 10 on line 18. <input type="checkbox"/> <b>Yes.</b> Subtract line 12 from line 11.	13. _____
14.	Multiply line 13 by 5% (0.05) .....	14. _____
15.	Subtract line 14 from line 7. If zero or less, enter -0- .....	15. _____
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 <a href="https://www.irs.gov/Account">IRS.gov/Account</a> for the amount to enter here .....	16. _____
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 .....	17. _____
18.	Subtract line 14 from line 10. If zero or less, enter -0- .....	18. _____
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 <a href="https://www.irs.gov/Account">IRS.gov/Account</a> for the amount to enter here .....	19. _____
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 .....	20. _____
21.	<b>Recovery rebate credit.</b> Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR .....	21. _____