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

U.S. citizens and U.S. resident aliens may be eligible to claim the Recovery Rebate Credit on Form 1040 if:
1. they did not receive the full amount of each payment,
2. no one else can claim them as a dependent on their 2020 federal income tax return AND
3. they have a social security number (SSN) that is valid for employment in the United States.

If you do not file a joint tax return with your spouse, have less than $12,400 in income, and claim no qualifying children who live with you, claim the Recovery Rebate Credit as follows:
1. Select 'Single' or 'Married filing separately' as your filing status.
2. Enter your name, SSN, and address information and answer the question about virtual currency.
3. Enter your income on lines 1 through 8 followed by the $12,400 standard deduction on lines 12 and 14.
4. Enter the Recovery Rebate Credit amount on lines 30, 32, 33, 34, and 35a.
   - If the IRS did not issue you either Economic Impact Payment, enter $1,800.
   - If the IRS issued a $1,200 payment only, enter $600. If the IRS issued a $600 payment only, enter $1,200.
5. Sign and date the tax return.

U.S. territory residents should not follow these simplified instructions and should contact their territory tax authorities.
### Recovery Rebate Credit
Reduce $1,800 by advance payments issued by the IRS.

### Bank Account Info
If blank, you'll receive a check. Don't enter a bank account that is not in your name.

### Sign Here
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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**Mailing addresses are based on the state you live in:**

  **Mail to:** Department of the Treasury, Internal Revenue Service, Kansas City, MO 64999-0002

- **Alaska**, **California**, **Hawaii**, **Ohio**, **Washington**
  **Mail to:** Department of the Treasury, Internal Revenue Service, Fresno, CA 93888-0002

  **Mail to:** Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0002

- **Florida**, **Louisiana**, **Mississippi**, **Texas**
  **Mail to:** Department of the Treasury, Internal Revenue Service, Austin, TX 73301-0002