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are missing stimulus payments should review the information on the Recovery Rebate Credit ...

Jan. 14, 2022



The Internal Revenue Service today issued frequently asked questions (FAQs) for the 2021 Recovery Rebate Credit. Individuals who did not qualify for, or did not receive, the full amount of the third Economic Impact Payment may be eligible to claim the 2021 Recovery Rebate Credit based on their 2021 tax year information. Individuals may have received their third Economic Impact Payment through initial and “plus-up” payments in 2021.

Note: Third Economic Impact Payments are different than the monthly advance Child Tax Credit payments that the IRS disbursed from July through December 2021.

Most eligible people already received their Economic Impact Payments and won't

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2020 Recovery Rebate Credit. They should review the Recovery Rebate Credit page to determine their eligibility.

The 2021 Recovery Rebate Credit can reduce any taxes owed or be included in the tax refund for the 2021 tax year. Filers must ensure to not mix information from their 2020 and 2021 tax years. In particular, filers should take care to NOT include any information regarding the first and second Economic Impact Payments received in 2020, or the 2020 Recovery Rebate Credit, on their 2021 return. They will need the total of the third payment received to accurately calculate the 2021 Recovery Rebate Credit when they file their 2021 federal tax return in 2022.

People can locate this information on Letter 1444-C, which they received from the IRS during 2021 after each payment, as well as Letter 6475, which the IRS will mail to them beginning in late January 2022. Individuals can also view this information in their [online account](#) later in January.

The FAQ's ([FS-2022-04](#)) PDF cover most questions relating to claiming the credit and are for use by taxpayers and tax professionals and are being issued as expeditiously as possible.

The 2021 Recovery Rebate FAQ topics are:

- Topic A: General Information
- Topic B: Claiming the Recovery Rebate Credit if you aren't required to file a 2021 tax return
- Topic C: Eligibility for claiming a Recovery Rebate Credit on a 2021 tax return
- Topic D: Claiming the 2021 Recovery Rebate Credit
- Topic E: Calculating the 2021 Recovery Rebate Credit
- Topic F: Receiving the Credit on a 2021 tax return

- Topic G: Finding the third Economic Impact Payment Amounts to calculate the

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