



2020 Recovery Rebate Credit — Topic G: Correcting issues after the 2020 tax return is filed

+ Q G1. I'm eligible for a 2020 Recovery Rebate Credit but did not claim it on my 2020 tax return. Do I need to amend my 2020 tax return? (added March 1, 2021)

+ Q G2. I made a mistake when calculating the 2020 Recovery Rebate Credit on my return. How do I fix it? (added March 1, 2021)

+ Q G3. I filed my 2020 return electronically, but made a mistake calculating my 2020 Recovery Rebate Credit. Will my return be rejected? (added March 1, 2020)

- Q G4. I received a letter saying that I did not calculate my 2020 Recovery Rebate Credit correctly. What if I disagree? (Added March 16, 2021)

A4. If you disagree with the IRS calculation, please review the FAQs below prior to contacting the IRS. The FAQs below provide additional information to explain what errors may have occurred and what information you should have available when contacting the IRS.

Q G5. I received a Notice CP10, CP11, CP12, CP13, CP16,

Recovery Rebate Credit Topics

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⊖ CP23, CP24 or CP25 saying there was an issue with my Recovery Rebate Credit. What do I need to do? (Added March 16, 2021)

A5. If you received a notice saying the IRS changed the amount of your 2020 Recovery Rebate Credit, read the notice to see the reason provided. Review your 2020 tax return, the 2020 Recovery Rebate Credit requirements and the worksheet in the [Form 1040 and Form 1040-SR instructions](#). Then review the FAQs below for the one that applies to the reason provided in your notice, for additional guidance.

⊖ Q. G6. I received a notice saying that my 2020 Recovery Rebate Credit was changed because I was claimed as a dependent on another taxpayer's 2020 return. What do I need to do? (Added March 16, 2021)

A6.

A. If you filed a 2020 return and checked the box stating you can be claimed as a dependent by another taxpayer, you do not qualify for the 2020 Recovery Rebate Credit. To be eligible for the 2020 Recovery Rebate Credit you cannot be a dependent of another person.

B. You do not need to take any action as the notice is informing you that the IRS already adjusted your return and disallowed the 2020 Recovery Rebate Credit. No further action is needed.

⊖ Q. G7. I received a notice saying my 2020 Recovery Rebate Credit was changed because there was an issue with my (or my spouse's or qualifying child's) Social Security number (SSN) or Individual Taxpayer Identification Number (ITIN). What do I need to do? (Added March 16, 2021)

A7.

A. If either you or your spouse does not have a Social Security number valid for employment and you file a joint return, your 2020 Recovery Rebate Credit should not include the portion for the spouse who does not have the required Social Security number, unless one of you was an active member of the U.S. military in 2020.

B. If one of you was an active member of the U.S. military in 2020 and you were denied the 2020 Recovery Rebate Credit for the spouse without the required Social Security number, contact the IRS and have a copy of your 2020 military Form W-2, Wage and Tax Statement, available for further verification. A contact phone number for assistance is on the top right-hand corner of your letter or notice.

C. If neither you nor your spouse has a Social Security number valid for employment, you are not allowed any 2020 Recovery Rebate Credit. No further action is required.

D. If your child does not have an SSN valid for employment or an Adoption Taxpayer Identification Number (ATIN), you do not qualify to receive 2020 Recovery Rebate Credit for the child. However, if a Social Security number valid for employment or ATIN is issued to your child before the due date of your 2020 tax return (including extensions) and the other qualifying child requirements are met for the child, contact the IRS with their SSN or ATIN to have the 2020 additional credit issued. A contact phone number for assistance is on the top right-hand corner of your letter or notice.

E. If you, your spouse and qualifying children have a Social Security number that is valid for employment and entered it on your return, compare the number and name entered with what is on the Social Security card. If this information does not match or it was left blank on your 2020 return, the amount associated with that number would be denied. If you identify an error in the tax return entry, contact the IRS at the number provided on your notice and have a copy of the Social Security card(s) available. If the information entered on the 2020 tax return matches the Social Security card or you have recently changed your name and did not update it with the Social Security Administration (SSA), please contact the SSA to confirm the information they have on file is accurate.

⊖ Q. G8. I received a notice saying my 2020 Recovery Rebate Credit was changed because I forgot to include a Social Security number for a qualifying child. What do I need to do? (Added March 16, 2021)

A8. If you have a Social Security number that is valid for employment or an ATIN for your qualifying child and you forgot to enter it on your return, please contact the IRS and have a copy of the Social Security card(s) or the ATIN number available. A contact phone number for assistance is on the top right-hand corner of your letter or notice.

⊖ Q. G9. I received a notice saying my Recovery Rebate Credit was changed because there was an issue with my qualifying child's last name. What do I need to do? (Added March 16, 2021)

A9. Compare the information you entered on your 2020 return for your child against the child's Social Security card. If the name and number entered on the return does not match what is on the card, the credit will be denied for that child. If you identify an error in the tax return entry, contact the IRS at the number provided on your notice and have a copy of the Social Security card(s) available. If the information entered on the tax return matches the Social Security card or you have recently changed your child's last name and did not update it with the Social Security Administration (SSA), please contact the SSA prior to contacting the IRS to confirm the information they have on file is accurate.

⊖ Q. G10. I received a notice saying my 2020 Recovery Rebate Credit was changed because my qualifying child exceeds the age limit. What do I need to do? (Added March 16, 2021)

A 10. If your child was age 17 or older on January 1, 2021, the child does not meet the qualifying child requirements for a 2020 Recovery Rebate. In order to be a qualifying child for the credit, a child must be **under** age 17 on December 31, 2020. You do not need to take any action; the IRS has already adjusted your credit. The notice was to inform you of the change. No further action or calls are necessary.

⊖ Q. G11. I received a notice saying my 2020 Recovery Rebate Credit was changed because my adjusted gross income was too high. What do I need to do? (Added March 16, 2021)

A11. The 2020 Recovery Rebate Credit has the same adjusted gross income limitations as the first and second Economic Impact Payments. Your 2020 Recovery Rebate Credit amount will be reduced if the adjusted gross income amount on line 11 of your 2020 Form 1040 or Form 1040-SR is above:

- \$150,000 if married and filing a joint return or filing as a qualifying widow(er)
- \$112,500 if filing as head of household or

- \$75,000 for all others

Your payment will be reduced by 5% of the amount by which your adjusted gross income exceeds the applicable threshold above. You do not need to take any action; the IRS has already adjusted your credit. The notice was to inform you of the change. No further action or calls are necessary.