

Form **1040**

Department of the Treasury—Internal Revenue Service (99)  
**U S Individual Income Tax Return**

**2020**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
Check only if you checked the MFS box, not the name of your spouse. If you checked the HOH or QW box, not the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial: John Last name: DOE #98765-012  
Your social security number: 123 45 6789  
If joint return, spouse's first name and middle initial: Last name: Spouse's social security number:

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.:  
P.O. Box 5555  
City, town, or post office. If you have a foreign address, also complete spaces below. State: State ZIP code: ZIP  
Anytown Foreign province/state/county: Foreign postal code:  
Foreign country name:  You  Spouse

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
 Yes  No

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  Yes  No

**Standard deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You:  Was born before January 2, 1956  Are blind Spouse:  Was born before January 2, 1956  Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit	Credit for other dependents

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	
2a	Tax-exempt interest	2b	
3a	Qualified dividends	3b	
a	IRA distributions	4b	
5a	Pensions and annuities	5b	
6a	Social security benefits	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
8	Other income from Schedule 1, line 9	8	
	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>		
10	Adjustments to income:		
a	From Schedule 1, line 22	10a	
b	Charitable contributions if you take the standard deduction. See instructions	10b	
	Add lines 10a and 10b. This is your <b>total adjustments to income</b>	10c	
11	Subtract line 10c from line 9. This is your <b>adjusted gross income</b>	11	
12	<b>Standard deduction or itemized deductions</b> (from Schedule A)	12	<u>12,400</u>
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	<u>12,400</u>
15	<b>Taxable income</b> Subtract line 14 from line 11. If zero or less, enter -0-	15	<u>0</u>

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** 2020

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:

- they did not receive the full amount of each payment,
- no one else can claim them as a dependent on their 2020 federal income tax return AND
- 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:

- Select 'Single' or 'Married filing separately' as your filing status.
- Enter your name, SSN, and address information and answer the question about virtual currency.
- Enter your income on lines 1 through 8 followed by the \$12,400 standard deduction on lines 12 and 14.
- 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.
- Sign and date the tax return.

U.S. territory residents should not follow these simplified instructions and should contact their territory tax authorities.

16	Tax (see instructions). Check if any from Form(s): 1 8814 2 4972 3	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your <b>total tax</b>	24	
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	1.00
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	32	1.00
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	1.00
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	1.00
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	1.00
▶ b	Routing number		
▶ d	Account number		
	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
36	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	36	
37	Subtract line 36 from line 24. This is the <b>amount you owe now</b> <b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.	37	
38	Estimated tax penalty (see instructions)	38	

\* If you have a qualifying child, attach Sch. EIC.  
\* If you have nontaxable combat pay, see instructions.

**Refund**

Direct deposit? See instructions.

**Amount You Owe**

For details on how to pay, see instructions.

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes. Complete below.**  **No**

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**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.

Joint return? See instructions. Keep a copy for your records.

Your signature <b>John Doe</b>	Date <b>3/15/21</b>	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

**Paid Preparer Use only**

Preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ PTIN \_\_\_\_\_ Check if:  Self-employed

Firm's name \_\_\_\_\_ Phone no. \_\_\_\_\_  
Firm's address \_\_\_\_\_ Firm's EIN \_\_\_\_\_

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Mailing addresses are based on the state you live in:

Alabama, Arkansas, Delaware, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, South Carolina, Tennessee, Oklahoma, Vermont, Virginia, Wisconsin  
**Mail to:** Department of the Treasury, Internal Revenue Service, Kansas City, MO 64999-0002

Alaska, California, Hawaii, Ohio, Washington  
Until June 18, 2021 - **Mail to:** Department of the Treasury, Internal Revenue Service, Fresno, CA 93888-0002  
After June 18, 2021 - **Mail to:** Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0002

Arizona, Colorado, Connecticut, District of Columbia, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, West Virginia, Wyoming  
**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

## IRS Instructions for Line 30, Recovery Rebate Credit

The information below was copied from the IRS website (<https://www.irs.gov/instructions/i1040gi>) and is up to date as of 2/15/2021

### Line 30 - Recovery Rebate Credit

The recovery rebate credit was paid out to eligible individuals in two rounds of advance payments called economic impact payments. The economic impact payments were based on your 2018 or 2019 tax year information. The recovery rebate credit is figured like the economic impact payments except that the credit eligibility and the credit amount are based on your 2020 tax year information. If you didn't receive the full amount of the recovery rebate credit as economic impact payments, you may be able to claim the recovery rebate credit on your 2020 Form 1040 or 1040-SR.

Generally, you are eligible to claim the recovery rebate credit if in 2020 you were a U.S. citizen or U.S. resident alien, weren't a dependent of another taxpayer, and have a valid social security number. This includes someone who died in 2020, if you are preparing a return for that person. Use the Recovery Rebate Credit Worksheet to figure the credit, if any, you can claim. For more information on the recovery rebate credit, go to [IRS.gov/RRC](https://www.irs.gov/RRC).

**Economic impact payments—EIP 1 and EIP 2.** The first round of economic impact payments (EIP 1) was sent out beginning in April 2020, and the second round of economic impact payments (EIP 2) was sent out beginning in late December 2020. You may have received one or both of these payments.

**Notice 1444 and Notice 1444-B.** You should have received a Notice 1444 from the IRS that shows how much EIP 1 you were issued and a Notice 1444-B that shows how much EIP 2 you were issued (it will take several weeks to receive Notice 1444-B after your EIP 2 has been issued). Have these notices available when you complete the Recovery Rebate Credit Worksheet. If you haven't received Notice 1444 or Notice 1444-B, or you can't locate your notice, you can also go to [IRS.gov/Account](https://www.irs.gov/Account) for the amount(s) to enter on the worksheet.

You may be able to claim the recovery rebate credit only if your economic impact payments are less than your credit. This happens when:

- You are eligible but were not issued an EIP 1, an EIP 2, or neither an EIP 1 or EIP 2, or
- Your EIP 1 was less than \$1,200 (\$2,400 if married filing jointly) plus \$500 for each qualifying child you had in 2020; or
- Your EIP 2 was less than \$600 (\$1,200 if married filing jointly) plus \$600 for each qualifying child you had in 2020.

You don't qualify for the recovery rebate credit if, for EIP 1:

- You received \$1,200 plus \$500 for each qualifying child you had in 2020, or
- You're filing a joint return for 2020 and together you and your spouse received \$2,400 plus \$500 for each qualifying child you had in 2020.

And for EIP 2:

- You received \$600 plus \$600 for each qualifying child you had in 2020, or
- You're filing a joint return for 2020 and together you and your spouse received \$1,200 plus \$600 for each qualifying child you had in 2020.

#### Married filing jointly.

- If your EIP 1 or EIP 2 was based on a joint return, you and your spouse are each treated as having received half the payment that was issued.
- If only one of you has a valid social security number, and neither you nor your spouse was a member of the U.S. Armed Forces at any time during 2020, your credit amount will be limited.
- If applicable, include your spouse's EIP 1 as shown on your spouse's Notice 1444 on line 16. If applicable, include your spouse's EIP 2 as shown on your spouse's Notice 1444-B on line 19.

**Valid social security number.** A valid social security number is one that is valid for employment in the United States and is issued before the due date of your 2020 return (including extensions).



*If you reside in a U.S. territory, don't enter an amount on line 30 and do not complete the Recovery Rebate Credit Worksheet. In general, the tax authorities in American Samoa, Guam, Puerto Rico, the U.S. Virgin Islands, and the Northern Mariana Islands will provide the recovery rebate credit to eligible residents. Territory residents should direct questions about EIP 1 or EIP 2 or the recovery rebate credit to the tax authorities in the territories where they reside.*

# 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 checked="" 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)	} 12. _____
	• \$112,500 if head of household	
	• \$75,000 if single or married filing separately	
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. _____