

ECONOMIC IMPACT PAYMENTS 1, 2, AND 3

	EIP1 (TY2020)	EIP2 (TY2020)	EIP3 (TY2021)
What	\$1,200 per individual plus \$500 per qualifying child	\$600 per individual plus \$600 per qualifying child	\$1,400 per individual plus \$1400 per qualifying dependent
Eligibility	<p>US citizen or US resident alien with valid SSN for employment and if AGI did not exceed:</p> <ul style="list-style-type: none"> • \$150,000 MFJ and QW • \$112,500 HOH • \$75,000 any other filing status <p>If MFJ, both spouses must have valid SSN to receive EIP for qualifying child. Active Military: If a spouse is an active member of the US Armed Forces at any time during the taxable year, then that spouse is eligible.</p>	<p>US citizen or US resident alien with valid SSN for employment and if AGI did not exceed:</p> <ul style="list-style-type: none"> • \$150,000 MFJ and QW • \$112,500 HOH • \$75,000 any other filing status <p>If MFJ, at least one spouse must have a valid SSN to receive EIP for qualifying child. Active Military: If either spouse is an active member of the US Armed Forces at any time during the taxable year, only 1 spouse needs to have a valid SSN for the couple to receive \$1,200 for themselves.</p>	<p>US citizen or US resident alien with valid SSN for employment and if AGI did not exceed:</p> <ul style="list-style-type: none"> • \$150,000 MFJ and QW • \$112,500 HOH • \$75,000 any other filing status <p>If taxpayer does not have a valid SSN, they can still receive EIP for qualifying dependent. Active Military: If either spouse is an active member of the US Armed Forces at any time during the taxable year, only 1 spouse needs to have a valid SSN for the couple to receive \$2,800 for themselves.</p>
Qualifying child	<p>Relationship: son, daughter, stepchild, eligible foster child, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (ex. niece, nephew)</p> <p>Age: Under age 17 on 12/31/20</p> <p>Citizenship: US citizen, US national or US resident alien with valid SSN for employment or ATIN</p> <p>Residency: Lived with taxpayer for more than half of 2020</p> <p>Support: Child did not provide over half of own support</p>	<p>Relationship: son, daughter, stepchild, eligible foster child, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (ex. niece, nephew)</p> <p>Age: Under age 17 on 12/31/20</p> <p>Citizenship: US citizen, US national or US resident alien with valid SSN for employment or ATIN</p> <p>Residency: Lived with taxpayer for more than half of 2020</p> <p>Support: Child did not provide over half of own support</p>	<p>Relationship: son, daughter, stepchild, eligible foster child, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (ex. niece, nephew)</p> <p>Age: Under age 19 on 12/31/21, or under age 24 if a student, or any age if totally disabled</p> <p>Citizenship: US citizen, US national, US resident alien, or a resident of Canada or Mexico with valid SSN for employment or ATIN</p> <p>Residency: Lived with taxpayer for more than half of 2021</p> <p>Support: Child did not provide over half of own support</p>
Qualifying relative	Not applicable	Not applicable	<p>Relationship: Related to taxpayer or lived with taxpayer all year as a member of the household</p> <p>Citizenship: US citizen, US national, US resident alien, or a resident of Canada or Mexico with valid SSN for employment or ATIN</p> <p>Support: Person's gross income must be less than \$4,300 for TY2021 (exceptions exist if the person is disabled) and taxpayer provides more than half of support</p>
If did not receive	File TY2020 tax return with Recovery Rebate Credit (RRC)	File TY2020 tax return with Recovery Rebate Credit (RRC)	File TY2021 tax return with Recovery Rebate Credit (RRC)

FAQs:

How to request a payment trace for EIP payments issued but not received?

- Call **(800) 919-9835**
- Mail or fax a completed [Form 3911, Taxpayer Statement Regarding Refund](#)

What is SSN valid for employment? If the taxpayer has a regular SSN card or one that says “VALID FOR WORK ONLY WITH DHS AUTHORIZATION,” then the taxpayer is eligible for EIP. If the taxpayer has a SSN card with “NOT VALID FOR EMPLOYMENT,” then the taxpayer is not eligible for EIP.

Does someone who is incarcerated qualify for EIP? Yes, the IRS cannot deny payment to someone who is incarcerated as long as they meet the eligibility criteria.

Rejection because an IP PIN is required:

- Retrieve IP PIN online at <https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin>
- If unable to retrieve online, call 800-908-4490 to have IP PIN reissued.
- If still unable to get IP PIN, then taxpayer will have to mail a paper return without the IP PIN; refund may be delayed.

Rejection because taxpayer SSN has already been claimed as a dependent:

- If taxpayer knows who claimed them on the tax return, then the original filer can amend their tax return. Taxpayer will mail a paper return.
- If taxpayer does not know who claimed them on a tax return, then the taxpayer should file Form 14039, Identity Theft Affidavit, with a paper copy of their tax return.

Rejection because taxpayer SSN has already been used to file a tax return:

- Ask taxpayer if they used the non-filer portal. If they did, then taxpayer will mail a paper Form 1040 with “Amended EIP Return” written at the top. For more information, visit the **Amended EIP Return** page at <https://www.irs.gov/newsroom/amended-eip-return>.
- If taxpayer claims that they did not use non-filer portal and did not file with another service, then the taxpayer should mail a paper return with Form 14039, Identity Theft Affidavit.