

What's Different About the Third Economic Impact Payment

Most eligible individuals won't need to take additional action to get a third payment beyond filing their 2020 tax return.

Payment amounts vary based on **income level, filing status** and **family size**.

Third payment is larger for most eligible individuals.

Eligible individuals who filed a joint tax return will receive up to \$2,800, and all other eligible individuals will receive up to \$1,400. Those with qualifying dependents on their tax return will receive up to \$1,400 per qualifying dependent.

More people qualify as dependents.

Unlike the first two payments, the third payment is not restricted to children under 17. Eligible individuals will get a payment based on all **qualifying dependents** claimed on their return, including older relatives like college students, adults with disabilities, parents, and grandparents.

Check when and how your third payment was sent using the *Get My Payment* tool on IRS.gov.

Some people won't be eligible for the third payment, even if they received a first or second Economic Impact Payment or are eligible for a 2020 Recovery Rebate Credit.

Income phase-out amounts are different for the third payments. Payments are reduced for individuals with **adjusted gross income** of more than \$75,000, \$112,500 if filing as head of household or \$150,000 if married filing jointly or a qualifying widow(er). The payments are reduced to zero at \$80,000 for individuals; \$120,000 if filing as head of household and \$160,000 if married filing jointly or filing as qualifying widow(er). Individuals with incomes above these levels will not receive a third payment.

Some people may be eligible for a Supplemental Payment after their 2020 tax return is processed.

The amount of the third payment is based on the latest processed tax return for either 2020 or 2019. If the taxpayer's 2020 return has not been processed, we'll calculate the payment based on the 2019 return. This includes anyone who successfully registered last year using the Non-Filers portal on IRS.gov.

If the third payment is based on the 2019 return, the taxpayer may qualify for a **supplemental payment** after their 2020 return is processed. If entitled to a larger payment or the full payment, the taxpayer will get a supplemental payment for the additional amount. The IRS automatically reevaluates their eligibility using their 2020 return. No action is needed by the taxpayer for this reevaluation.

Only one social security number (SSN) valid for employment is now required on the tax return.

- Eligible individuals who don't have a valid SSN will receive up to \$1,400 for each qualifying dependent with a valid SSN.
- Eligible individuals with a valid SSN will receive up to \$1,400 for themselves, up to \$1,400 for their spouse with a valid SSN if filing jointly, and up to \$1,400 for each qualifying dependent with a valid SSN.
- If one spouse filing a joint return was an active member of the U.S. Armed Forces at any time during the taxable year, only one spouse needs to have a valid SSN for the couple to receive up to \$2,800 for themselves and up to \$1,400 for each qualifying dependent with a valid SSN.
- **Note:** A December 2020 law changed earlier eligibility requirements for joint filers when only one spouse has a valid SSN. If they did not receive one or both of the first or second Economic Impact Payments, they may be eligible to claim a **2020 Recovery Rebate Credit** when they file a joint 2020 tax return. The **third payment** is not claimed on your 2020 tax return or used to calculate the 2020 Recovery Rebate Credit.

You are eligible if:

*You are a U.S. citizen or U.S. resident alien and if you (and your spouse if filing a joint return) aren't a dependent of another taxpayer on a 2020 tax return, have a valid Social Security number (SSN) (**see exception when married filing jointly** and **exception for qualified dependents**) and your adjusted gross income (AGI) does not exceed:*

\$150,000 if married and filing a joint return or as a qualifying widow or widower

\$112,500 if filing as head of household or

\$75,000 for eligible individuals using any other filing statuses