



Three Checkpoints When The IRS Will Determine And Issue 2021 Recovery Rebates

Checkpoint #1

- **2019 or 2020 AGI
(Latest on File) \leq Lower Threshold**
 - IRS Sends Full Amount 
- **2019 AGI
> Lower Threshold and < Upper Threshold**
 - IRS Sends Pro Rata Amount
OR
2019 Tax Return Is On File
And Is Too High



Checkpoint #2

- **When 2020 AGI < 2019 AGI AND
Filed Before Additional Payment
Determination Date (APDD) on 8/15/2021**
 - If Rebate = Full Amount 
 - IRS Sends Additional Balance
If Adjustments Needed
- **If 2020 AGI > 2019 AGI OR
If 2020 Return Filed After APDD**



Checkpoint #3

- **When 2021 AGI < Upper Threshold**
 - IRS Sends Additional Balance
If Adjustments Needed