

Before you begin: See the 2020 IRS 1040 and 1040-SR 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 an Economic Impact Payment Notice (First Stimulus) in 2020 and/or CNMI EIP2-2021 Notice (Second Stimulus) in 2021 from the Northern Mariana Islands, Notice 1444, Notice 1444-B, or any of the four U.S. Territories, including the U.S. Virgin Islands, American Samoa, Guam, or Puerto Rico, have them available.

Don't include on line 16a, 16b or 19a, 19b any amount you received but later returned to the issuer.

- 1. Can you be claimed as a dependent on another person's 2020 return? If filing a joint return, go to line 2.
2. Does your 2020 return include a valid social security number (defined under Valid social security number, earlier) for you and, if filing a joint return, your spouse?
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 Valid social security number, earlier)?
4. Does one of you have a valid social security number (defined under Valid social security number, earlier)?
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 17, and go to line 8. Otherwise, enter:
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 1040CM for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number
7. Add lines 5 and 6
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 20, and go to line 11. Otherwise, enter:
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 1040CM for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number
10. Add lines 8 and 9
11. Enter the amount from line 11 of Form 1040CM
12. Enter the amount shown below for your filing status:
13. Is the amount on line 11 more than the amount on line 12?
14. Multiply line 13 by 5% (0.05)
15. Subtract line 14 from line 7. If zero or less, enter -0-
16a. Enter the amount from the CNMI, if any, of EIP 1 that was issued to you (before offset for any past-due child support payment).
b. Enter the amount from elsewhere (other than the CNMI), if any, of EIP 1 that was issued to you (before offset for any past-due child support payment).
17. Subtract the sum of lines 16a and 16b from line 15. If zero or less, enter -0-. If the sum of lines 16a and 16b is more than line 15, you don't have to pay back the difference
18. Subtract line 14 from line 10. If zero or less, enter -0-
19a. Enter the amount from the CNMI, if any, of EIP 2 that was issued to you
b. Enter the amount from elsewhere (other than the CNMI), if any, of EIP 2 that was issued to you
20. Subtract the sum of lines 19a and 19b from line 18. If zero or less, enter -0-. If the sum of lines 19a and 19b is more than line 18, you don't have to pay back the difference
21. Recovery rebate credit. Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040CM