



Get ready for taxes: Here's what's new and what to consider when filing in 2022

COVID Tax Tip 2021-187, December 16, 2021

The IRS encourages taxpayers to get informed about topics related to filing their federal tax returns in 2022. These topics include special steps related to charitable contributions, economic impact payments and advance child tax credit payments. Taxpayers can visit [IRS.gov/getready](https://www.irs.gov/getready) for online tools, publications and other helpful resources for the filing season.

Here are some key items for taxpayers to know before they file next year.

Changes to the charitable contribution deduction

Taxpayers who don't itemize deductions may qualify to take a [deduction](#) of up to \$600 for married taxpayers filing joint returns and up to \$300 for all other filers for cash contributions made in 2021 to [qualifying organizations](#).

Check on advance child tax credit payments

Families who received advance payments will need to compare the [advance child tax credit payments](#) that they received in 2021 with the amount of the child tax credit that they can properly claim on their 2021 tax return.

- Taxpayers who received less than the amount for which they're eligible will claim a credit for the remaining amount of child tax credit on their 2021 tax return.
- Eligible families who did not get monthly advance payments in 2021 can still get a lump-sum payment by claiming the child tax credit when they file a 2021 federal income tax return next year. This includes families who don't normally need to file a return.

In January 2022, the IRS will send Letter 6419 with the total amount of advance child tax credit payments taxpayers received in 2021. People should keep this and any other IRS letters about advance child tax credit payments with their tax records. Individuals can also create or log in to [IRS.gov online account](https://www.irs.gov/onlineaccount) to securely access their child tax credit payment amounts.

Economic impact payments and claiming the recovery rebate credit

Individuals who didn't qualify for the third [economic impact payment](#) or did not receive the full amount may be eligible for the [recovery rebate credit](#) based on their 2021 tax information. They'll need to file a 2021 tax return, even if they don't usually file, to claim the credit.

Individuals will need the amount of their third economic impact payment and any plus-up payments received to calculate their correct 2021 recovery rebate credit amount when they file their tax return.

In early 2022, the IRS will send Letter 6475 that contains the total amount of the [third economic impact payment and any plus-up payments](#) received. People should keep this and any other IRS letters about their stimulus payments with other tax records. Individuals can also create or log in to IRS.gov [online account](#) to securely access their economic impact payment amounts.

More information:

- [Reconciling Your Advance Child Tax Credit Payments on Your 2021 Tax Return](#)

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Page Last Reviewed or Updated: 16-Dec-2021