

Economic Impact Payments Made Out to Deceased Individuals

Cross References

- www.irs.gov

The CARES Act includes a provision to provide direct payments to eligible persons based upon the taxpayer's filing status and adjusted gross income. Parents also receive an additional payment for each qualifying child. The payments are phased-out for taxpayers with adjusted gross income above certain threshold amounts.

A deceased individual is not an eligible person and therefore not entitled to a payment. The IRS has released guidance on what to do if a deceased individual receives a payment. A payment made to someone who died before receipt of the payment should be returned to the IRS by following the following instructions about repayments. Return the entire payment unless the payment was made to joint filers and one spouse had not died before receipt of the payment. In this case, the surviving spouse only needs to return the portion of the payment made on account of the decedent. This amount will be \$1,200 unless adjusted gross income exceeded \$150,000.

How to return an Economic Impact Payment. If the payment was a paper check:

- 1) Write "Void" in the endorsement section on the back of the check.
- 2) Mail the voided Treasury check immediately to the appropriate IRS location listed below.
- 3) Don't staple, bend, or paper clip the check.
- 4) Include a note stating the reason for returning the check. For example, the person is deceased.

If the payment was a paper check that has already been cashed, or if the payment was a direct deposit:

- 1) Submit a personal check, money order, etc., immediately to the appropriate IRS location listed below.
- 2) Write on the check/money order made payable to "U.S. Treasury" and write 2020EIP, and the taxpayer identification number (Social Security Number, or individual taxpayer identification number) of the recipient of the check.
- 3) Include a brief explanation of the reason for returning the EIP. For example, the person is deceased.

Economic Impact Payments Made Out to Deceased Individuals continued

IRS mailing addresses to return the Economic Impact Payment:

If the person lived in:	Then mail to this address:
Maine, Maryland, Massachusetts, New Hampshire, Vermont	Andover Refund Inquiry Unit 310 Lowell St Mail Stop 666A Andover, MA 01810
Georgia, Iowa, Kansas, Kentucky, Virginia	Atlanta Refund Inquiry Unit 4800 Buford Hwy Mail Stop 112 Chamblee, GA 30341
Florida, Louisiana, Mississippi, Oklahoma, Texas	Austin Refund Inquiry Unit 3651 S Interregional Hwy 35 Mail Stop 6542 Austin, TX 78741
New York	Brookhaven Refund Inquiry Unit 5000 Corporate Ct. Mail Stop 547 Holtsville, NY 11742
Alaska, Arizona, California, Colorado, Hawaii, Nevada, New Mexico, Oregon, Utah, Washington, Wisconsin, Wyoming	Fresno Refund Inquiry Unit 5045 E Butler Avenue Mail Stop B2007 Fresno, CA 93888
Arkansas, Connecticut, Delaware, Indiana, Michigan, Minnesota, Missouri, Montana, Nebraska, New Jersey, Ohio, West Virginia	Kansas City Refund Inquiry Unit 333 W Pershing Rd Mail Stop 6800, N-2 Kansas City, MO 64108
Alabama, North Carolina, North Dakota, South Carolina, South Dakota, Tennessee	Memphis Refund Inquiry Unit 5333 Getwell Rd Mail Stop 8422 Memphis, TN 38118
District of Columbia, Idaho, Illinois, Pennsylvania, Rhode Island	Philadelphia Refund Inquiry Unit 2970 Market St DP 3-L08-151 Philadelphia, PA 19104
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien.	Austin Refund Inquiry Unit 3651 S Interregional Hwy 35 Mail Stop 6542 AUSC Austin, TX 78741