



INSTRUCTIONS ON HOW TO RETURN EIP PAYMENTS RECEIVED IN ERROR

The following information as well as other eligibility and general information regarding Economic Impact Payments can be located on the IRS website below:

<https://www.irs.gov/coronavirus/economic-impact-payment-information-center>

Q10. Does someone who has died qualify for the Payment? (added May 26, 2020)

A10. No. A Payment made to someone who died before receipt of the Payment should be returned to the IRS by following the instructions in the Q&A 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 which case, you only need to return the portion of the Payment made to the decedent. This amount will be \$1,200 unless adjusted gross income exceeded \$150,000. If you cannot deposit the payment because it was issued to both spouses and one spouse is deceased, return the check as described in question 54. Once the IRS receives and processes your returned payment, an Economic Impact Payment will be reissued.

Q54. What should I do to return an Economic Impact Payment (EIP)? (added May 26, 2020)

A54. You should return the payment as described below.

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 brief explanation stating the reason for returning the check.

If the payment was a paper check and you have cashed it, 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 your paper check, here are the IRS mailing addresses to use based on the state:

If you live in...	...then mail to this address
Alaska, Arizona, California, Colorado, Hawaii, Nevada, New Mexico, Oregon, Utah, Washington, Wisconsin, Wyoming	Fresno Internal Revenue Service 5045 E Butler Avenue Fresno, CA 93888
Arkansas, Connecticut, Delaware, Indiana, Michigan, Minnesota, Missouri, Montana, Nebraska, New Jersey, Ohio, West Virginia	Kansas City Internal Revenue Service 333 W Pershing Rd Kansas City, MO 64108
Alabama, North Carolina, North Dakota, South Carolina, South Dakota, Tennessee	Memphis Internal Revenue Service 5333 Getwell Rd Memphis, TN 38118

The information shown above is from: <https://www.irs.gov/coronavirus/economic-impact-payment-information-center>